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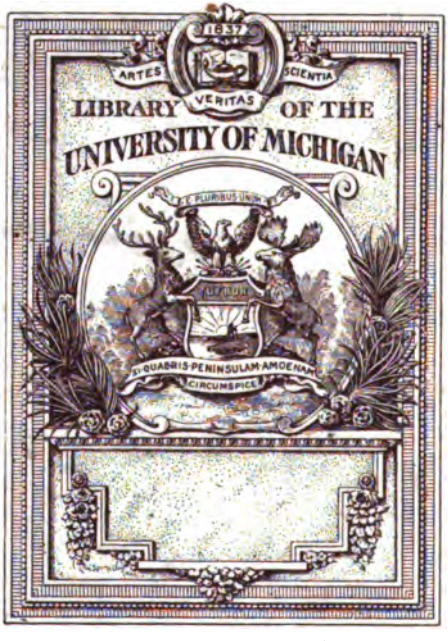
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LEGISLATIVE DOCUMENTS

SUBMITTED TO THE

Twenty-eighth General Assembly

OF THE

STATE OF IOWA

Which Convened at Des Moines, January 8, 1900

LESLIE M. SHAW, - - - - - - - Governor
J. C. MILLIMAN, - Lieutenant-Governor and President of the Senate
G. W. DOBSON, - - - - - - Secretary of State
FRANK F. MERRIAM, - - - - - - Auditor of State
JOHN HERRIOTT, - - - - - - Treasurer of State
RICHARD C. BARRETT, - Superintendent of Public Instruction
MILTON REMLEY, - - - - - - Attorney-General
D. H. BOWEN, - - - Speaker of the House of Representatives

VOLUME I

DES MOINES
F. R. CONAWAY, STATE PRINTER
1900

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BIENNIAL MESSAGE

...OF...

LESLIE M. SHAW

GOVERNOR OF THE STATE OF IOWA

...TO THE...

TWENTY-EIGHTH GENERAL ASSEMBLY

JANUARY, 1900

PRINTED BY AUTHORITY OF THE GENERAL ASSEMBLY

DES MOINES
F. R. CONAWAY, STATE PRINTER
1900

GOVERNOR'S MESSAGE.

To the Senate and House of Representatives of Iowa:

In obedience to constitutional requirement, I have the pleasure of submitting to your honorable body the following statements concerning the condition of the state, together with some recommendations for legislative consideration.

Never in our history has labor found more ready employment or more liberal remuneration; never has agriculture generally been more prosperous or yielded better returns; never has business been more universally active or reasonable profits for invested capital more secure; and never were the finances of the state in a more satisfactory condition than at the present hour.

At the beginning of the last fiscal term, there were unpaid warrants outstanding to the amount of $447,500.73. At the same time there was cash in the treasury $36,672.96, leaving the net indebtedness of the state $410,827.77. Of the outstanding warrants, the sum of $363,834.84 was drawing interest, the accrued amount of which at that time increased this indebtedness by an unascertained sum. Moreover, there remained of special appropriations made by the Twenty-sixth and former General Assemblies the following amount, against which warrants had not yet been drawn: $308,437.61. There was, therefore, to be paid out of the revenues of the then succeeding term $719,265.38, besides the interest on the outstanding warrants, in addition to the ordinary expenses of the biennial period and the extraordinary expenditures that the Twenty-seventh General Assembly might authorize.

It is gratifying to know that the judicious provisions made by the Twenty-sixth and Twenty-seventh General Assemblies, for the increase of public revenues on the one hand, and the reduction of expenditures on the other, enabled the state to meet all its obligations, past and current, and to accumulate in the treasury, at the end of the fiscal term under review, a

surplus of $414,294.02 over and above all outstanding warrants, subject, however, to the yet unexpended appropriations of the Twenty-seventh and earlier General Assemblies. Of these, less than $200,000 remained undrawn at the end of the fiscal term. With these amounts all expended, there will remain fully *$220,000* to meet the expenditures of the current term.

The receipts of general revenues during the fiscal term from July 1, 1897, to July 1, 1899, aggregated		$5,079,403.29
The treasury balance July 1, 1897, was		36,672.96
Total revenues for the term		$5,116,076.25
Against this sum warrants were drawn during the term	$4,196,494.93	
Deduct all outstanding warrants at the end of the term	30,708.35	
Warrants paid during the term		$4,165,786.58
Add amount of outstanding warrants at beginning of term		447,500.73
Interest thereon paid		57,786.57
Treasury cash June 30, 1899		445,002.37
Total		$5,116,076.25

At the close of business on December 30, 1899, the treasury showed as follows:

General revenue	$ 566,970.33
Outstanding warrants at that date	29,710.36
Net surplus	$ 537,259.97
On December 31, 1897, the outstanding warrants aggregated	579,966.00
Cash in treasury	108,645.47
Leaving a net indebtedness of	$ 471,320.53

The treasury is thus in better condition than it was two years ago by $1,008,580.50.

The surplus of $537,259.97, shown above, is subject to reduction by the special appropriations of past general assemblies, yet undrawn amounting to less than $100,000.

The auditor of state estimates the receipts for the current term at $4,564,200; and the expenditures, without any special appropriations made by the Twenty-eighth General Assembly, at $3,577,423; giving a surplus of receipts for the current term of $986,777. Adding to this sum the balance of $220,000 cash in the treasury at the end of the fiscal term in excess of outstanding demands and undrawn appropriations, gives fully $1,200,000, which this general assembly can safely appropriate for special purposes. The above estimate assumes that the annual levy will be continued at the present rate. I believe, however, this can be reduced to at most two and one-half mills for general revenue, and three-tenths of a mill special levy for purposes of higher education, making an aggregate of two and eight-tenths mills as against an even three mills at present. In view of the constantly increasing expenses of the state, incident to a rapidly growing population, and ever-multiplying number of wards of the state, coupled with a noticeable reduction in the aggregate assessments, the rate suggested is quite low—very considerably lower than in most states of the Union.

Iowa is exceedingly fortunate in her banking interests. She has more banks than any other state in the Union, and the condition of these institutions is very encouraging. At the date of the reports of incorporated banks nearest the first of October, 1897, the bank deposits of Iowa were as follows:

State and savings banks	$ 50,491,525.61
National banks	27,502,301 25
Private banks (estimated)	25,000,000.00
Total	$102,993,826.86

At the date of their last reports, the deposits were as follows:

State and savings banks	$ 81,476,791.67
National banks	42,238,769.18
Private banks (estimated)	40,000,000 00
Total	$163,715,560.85

An increase of over 55 per cent in two years.

Of the more than $110,000,000 held by national, state, and private banks, investigation convinced me that certainly over one-half is owned by farmers; and the $51,000,000 on deposit

in savings banks is held almost exclusively by wage-earners and people of limited income. Unquestionably the proportion of unincumbered farms in the state exceeds that of any other period. In addition, the value of all agricultural lands and of farm animals has very materially appreciated within the last few years.

Under these favorable conditions, I think the Twenty-eighth General Assembly will be justified in making somewhat more liberal appropriations than in former years. Great care, however, should be exercised, for it must be borne in mind that it is easier for a state, as well as for an individual, to incur a liability than to discharge one.

The ever-present temptation to plan only for to-day, and to build temporary sheds where permanent structures are needed, should so far as possible be repressed. Iowa will appear on the map of the world forever, and her population will multiply with the years. Wise planning for the future distinguishes the statesman from the mere politician. I think, therefore, in expending the somewhat more than a million dollars now or soon to be available, at least a portion should be so placed as to furnish enduring evidences of your wisdom.

BOARD OF CONTROL.

The Twenty-seventh General Assembly made provision for a board of control, which, for nearly two years, has had the management of all our state institutions, excepting those purely educational. The policy thus inaugurated has resulted in a very considerable saving to the state, and in addition the service at most of the institutions, I am persuaded, has been improved. When the amount of work necessary to reorganize the operative force of thirteen state institutions, and personally examine the practical operations of each, to inaugurate a system of bookkeeping applicable to each institution separately and to all jointly, to install a main office at the capitol with its corps of untried clerks and assistants is considered, it must be conceded that the three men composing this board undertook, on July 1, 1898, an Herculean task. The results show more clearly than any words of mine how conscientiously this duty was undertaken and how earnestly, faithfully, and untiringly it has been prosecuted. To justify the board of control system, it is not necessary to defend each separate act, or to indorse

the policy of the board in every particular. If errors have been committed, the lessons taught thereby will not need repeating. Time will strengthen that which is weak, and experience will supply whatever may be wanting.

The report of the board is so full, and comprehensive, that it will not be necessary for me to refer to our several eleemosynary, penal, and reformatory institutions in detail. I commend the report itself to your careful personal perusal and consideration. It sets forth at some length the various needs of the several institutions under its management. For all necessary demands, it will be the duty of this general assembly to make provision.

Great care should be exercised that the revenues of the state be not wasted; but, while this is true, the unfortunate inmates of our hospitals for the insane, the Institution for the Feeble-Minded, the College and the Industrial Home for the Blind, the School for the Deaf, the Soldiers' Orphans' home, and especially the Soldiers' home, should be cared for—not lavishly, but liberally. The people of the state will approve a policy that insures ample food and suitable clothing for the inmates of all these institutions, and the employment of teachers, where required, the equal in qualification and aptness with those engaged by public school boards to instruct the more fortunate. It is idle to suppose that equivalent talent can be obtained to teach the same branches to the deaf, the blind, and the feeble-minded at less wages than are paid amid more congenial surroundings. Intellectual ability and skill have a market value; and the state or individual that buys below current rates will receive corresponding service. The dominant sentiment of Iowa is favorable to good wages, and the state should not by example teach private corporations lessons in economy at the expense of labor. All that the people of the state of Iowa require is 100 cents in service for each dollar expended, and no one need ever expect more. The board of control will neither squander nor recklessly expend any appropriation the general assembly may place at its disposal.

The several institutions under the control of the board have in the aggregate 4,189 acres of land, valued at $300,849. The buildings thereon are valued at $7,482,735, and the personal property at $597,134.77, making a total of $8,380,718.77. There were being cared for at these institutions June 30, 1899, 6,980 persons.

There was expended during the period for the support of inmates	$ 2,114,619.75
For improvement to buildings and grounds	452,653.80
Total expenditures of the term	$ 2,567,273.55

Of the support fund $1,148,126.80 was expended the first and $966,492.95 the second year of the biennial period—a difference of $181,633.85 in favor of the last year of the term.

PUBLIC SCHOOLS.

The public school system of Iowa has had many encomiums pronounced upon it, and needs none from me. To say that it was never better, or that no state in the union has ever pursued a wiser policy, is not equivalent to saying that ours cannot be improved. To say that it has accomplished great things for the people of our state does not imply that it cannot be made more efficient. Within the memory of persons now living, women were denied a college education, and the first woman to be graduated from any coeducational institution of learning, if now living, is but little past the prime of life. A revolution has been wrought in these matters; and, while no one would return to former conditions, yet a system which results in the graduation of 1,839 young ladies from the high schools of Iowa the current year, and only 954 young gentlemen, is weak at a vital point. These graduations are from town and city schools, for rural districts do not generally afford high school privileges. That town and city schools are superior to those in rural districts will be readily observed as soon as the policy pursued by each is compared. As soon as a girl arrives at the age of 17, she finds ready employment as the mistress of a country public school. If she proves to be proficient, and possessed of aptness to teach, after a few terms in some summer school or perhaps a year of normal training, and after having attended a few county institutes, she may secure a position, at better wages, in an intermediate grade in town, where her efforts are supplemented by the supervision of a principal or a city superintendent of schools, whose talents command from $1,200 to $3,000 per annum. Here she has also the advantages of regular teachers' meetings, and association with advanced scholarship and skill. If she still improves, she may be promoted to the primary department at yet increased wages, for it is now recognized

that the best talent is demanded in the primary teachers. Or, if after alternating in teaching and attending school she obtains a collegiate education, she may secure a position in a city high school. But if she makes little or no improvement she will continue in the rural districts, with no supervision other than a county superintendent, who, owing to his varied duties and extensive field, is necessarily unable to examine her work very often, if ever. Let this custom be continued, and boys will not remain in school, as in former generations, until past school age; and, so long as a majority of the teachers, in town and city schools, are women and girls, so long will a majority of the graduates be of the same sex. Our girls should be educated; but that does not imply that our boys should not be, and a policy that retires the latter from school, at 14 and 15 years of age, needs amendment.

In several counties of the state the experiment has been tried of maintaining a central township graded school, to and from which the pupils are conveyed in carriages, at public expense. Wherever this plan has been adopted the results have been most satisfactory. The enrollment has been thereby invariably increased, and the attendance has been more regular; better teachers have been employed, with correspondingly improved scholarship, and in addition the expenses have been very considerably reduced. This is the experience also of other states where the practice has become quite general. I think this plan should be encouraged by specific legislation. I am not prepared to advise that, at present, it be made universal. It is probable that the erection of no more single room subdistrict schoolhouses should be permitted. Some encouraging legislation should, I think, be enacted looking toward the establishment of graded schools within easy access of every farm in Iowa. This can be accomplished gradually, by replacing existing schoolhouses with central two or more room buildings, as fast as occasion to rebuild arises. The vocation of the farmer, which is so admirably adapted for rearing industrious, and therefore self-supporting, children, must not become offensive because of the want of school privileges. The generation now represented by the youth of Iowa corresponds in outward conditions to that from the Atlantic states which controlled the affairs of this nation—politically, educationally, professionally, and commercially—a half century ago, and to the generation, reared in the states bordering the Alleghanies, which is now in

control. The children of the Mississippi valley will be in command in turn, and they, like their predecessors, will be the sons of the first progressive, ambitious generation. They will have been bred, born, and reared amid industrious and hopeful surroundings; and in the future, as in the past, a goodly percentage will be from the rural districts. It should be the privilege of the general assembly to make the best possible provision for the development of the intellectual resources of Iowa, which have never been equaled by any generation, and are not likely soon to be excelled.

In this and kindred matters economy is not the synonym for statesmanship. With a central graded school in each township, and with a superintendent of these schools at such a salary as will command the best talent in the market, to be selected by a board in the same manner as city superintendents are chosen, and the employment of a corps of matured teachers, a fair proportion of whom should be men, would wonderfully augment the effectiveness of our educational system, and insure the retention in the schools of our boys as well as our girls.

NORMAL SCHOOLS.

The foregoing observations naturally lead to the question of normal schools. Iowa possesses one such institution under state control and management This has facilities to reasonably accommodate six hundred pupils. During the last year the attendance has averaged over one thousand. A better class of students never congregated. They are not sent to the State Normal school in the fond hope that they may develop into something, at some time, but they come voluntarily and many of them at their own expense, with the settled purpose to make men and women of themselves, to take their places in the battle of life, and to bear their share of the world's burdens. The school is grossly overcrowded. I do not believe its capacity ought to be materially increased. There is a limit in number over which an instructor can exercise a personal influence. Until character is firmly established, and the bent of attainment and desire well fixed, the best results have ever been accomplished by comparatively small institutions, even when the equipment has been below the standard. Afterwards, the great university, with its thousands of students, has its place. From seven to eight

hundred pupils is, in my opinion, the maximum for any one normal school. I should be glad to see a state normal established on each of the great trunk railways of Iowa. I think it would be better to locate them thus than to follow geographical divisions, for the reason that distance is not so important a factor as accessibility. It is frequently more difficult to compass thirty miles north and south than to cross the state from east to west. There are quite a number of localities ready, and anxious, to make to the state donation of spacious grounds and suitable buildings, already erected, adequate for a school with an attendance of from two to five hundred. Other communities are willing to donate grounds and subscribe the needed money to build. I think it would be both wise and prudent for the general assembly at this session to locate at least four normal schools. Forty or fifty thousand dollars in property can be secured as a donation with each school thus located. This would equal an appropriation of two hundred thousand dollars. It would cost less to put these schools in operation than to build the equivalent in additions to the existing plant, and be much more advantageous to the patrons than one gigantic institution, where student influences are quite liable to overbalance that of teachers and instructors. Five normal schools will not be an oversupply for Iowa. Massachusetts has ten; New York twelve; Pennsylvania thirteen; Wisconsin, with a less population than Iowa, already maintains seven; while Minnesota and Missouri each has four; and Illinois is building her fifth.

In the absence of some affirmative legislation looking to the speedy establishment of more normal schools under state control, I think some encouragement should be extended to private and denominational colleges that are now maintaining, or that may elect to maintain, a normal department the equivalent in grade to that established by the state. What Iowa needs is educated teachers. This she ought to provide for by furnishing the requisite facilities for educating and training them. But, so long as the state fails to do this, she ought to reward the enterprise and philanthropy that seek to meet the demand. I see no reason why the board of educational examiners may not be safely empowered to prescribe a course of study, and professional training, which, if adopted and carried out in private schools, shall entitle the graduates therefrom to the same official recognition, and to the same class of diploma

and certificate, as are accorded those who complete the same course in the one school maintained by the state. Why compel the prospective teacher, from lack of accommodations in state normals, to attend a school maintained by private enterprise, and then deny equal advantages for the equivalent in training and education? At present the few teachers who are educated in our one normal school, as well as the graduates from the various colleges of the state who choose teaching as a profession, are eagerly sought and employed by town and city boards. My contention is that the rural districts require, and are entitled to the services of, as good teachers as towns and cities. If this demand shall be even partially met, increased facilities of some kind are imperative.

STATE UNIVERSITY.

The general assembly will, of course, carefully examine the report and recommendations of the board of regents of the State University. Here increased appropriations are also asked, and are much needed. I think it can be safely said that no university has ever accomplished more with such limited means. Certainly, no money has been squandered, and the results have been phenomenal. In view of the existence of a large number of denominational institutions in the state, most of them furnishing excellent opportunities for the acquisition of what may be called a collegiate education, it would seem to me unwise to leave our State university a university in name only, but a college in fact. Professional departments do not differentiate a college and a university. The state should provide that which private enterprise and philanthropy do not. The State university should be made the center around which all public and denominational schools and colleges should cluster, and it should be able to furnish the graduates from all these institutions university advantages. The people of Iowa are prepared, in my opinion, to welcome a new era of university influence. This can be brought about only by a more liberal policy, which will be found conservatively outlined in the report of the board of regents.

The Twenty-sixth General Assembly directed the levy of a special tax of one-tenth of one mill per annum for five years for the improvement fund of the University. The Twenty-seventh General Assembly continued this tax for one year. This enabled the board of regents to act intelligently and with full

knowledge of the amount to be realized from the appropriation. The result is a much needed collegiate building, which, when completed, would be an honor to any educational institution in the United States. I think this special tax can be safely continued for an additional five years. Lest it appear excessive, it may be well to know that even with this special appropriation the University of Iowa is not being dealt with very liberally. The present income of this institution can be doubled and still be below the average of similar institutions in other states. Nebraska expends annually over $280,000 in support of its university; Minnesota and Illinois each expends over $350,000; Wisconsin over $400,000; and Michigan over $500,000; while the annual income of the State University of Iowa is $150,038. Iowa cannot compete with other states without fearlessly meeting the conditions.

COLLEGE OF AGRICULTURE AND MECHANIC ARTS.

From information received from the highest authority, I am convinced that the College of Agriculture and Mechanic Arts of Iowa comes nearer conforming to the purposes contemplated in the act of congress, appropriating land in aid thereof, than any similar institution in the United States. It is not easy to overestimate its value to the state and nation. The art of farming is quite well understood, and practiced, but the science of agriculture is yet in its infancy. Modern invention has revolutionized methods, but it has not modified or affected the philosophy of animal or plant life. There are thousands of men in the state who have learned from observation and experience how to feed a steer, or a pig, so as to produce beef and pork at a profit of from ten to twenty-five per cent; a somewhat less number have learned in similar ways to feed a cow so as to produce milk and butter at a profit of from twenty to fifty per cent; but there are comparatively few who scientifically understand the essential elements required for the production of bone, and muscle, and fat and milk and butter; and fewer still who know how to feed the rich soils of Iowa so as to afford 100 per cent of profit on the cost of fertilization.

Within the century the older mothers of the neighborhood prescribed traditional remedies for all the more common maladies of our race; while ailments of stock were treated by ubiquitous and untutored jacks-of-all-trades, who, for instance,

administered chunks of salt pork covered with soot to replace a supposed lost cud. Now both are placed in the care of men skilled in their profession and educated in schools for their special preparation. But while diseases of men and beasts are being studied, and adequate remedies provided, who even professes to understand the pathology of plants? and who is prepared to treat scientifically diseased crops or diseased lands? These subjects are all taught and practically demonstrated at our College of Agriculture and Mechanic Arts.

The future of agriculture—therefore the future of Iowa—is most promising. A quarter of a century hence, and possibly in less time than that, the population of the United States will be sufficient to consume the present annual product of our farms. Our lands in the meantime will have materially appreciated in value; a more diversified system of agriculture will have been adopted, and the productiveness of our 56,000 square miles of land will, at least should, be increased fifty per cent. This can be accomplished only by a careful study of soils, of plant-life, and of animal husbandry, and by putting the scientific knowledge thus acquired into practical operation. Theory is not always practical, but truth is. Whatever is practical is philosophically correct, and whatever is scientifically true must of necessity be practical. An experiment station is maintained at our College of Agriculture and Mechanic Arts, where theories are put to practical tests, and the results are published for the information of the farmers of our state; thus benefiting not only the pupils, but all who will take the trouble to read the bulletins.

It was the avowed intent of Mr. Morrill, the originator of the measure, and of all friends of the grant of lands in aid of this institution, to establish a school for the special preparation of men and women for industrial pursuits. The departments of civil, mining, electrical, and mechanical engineering, and many others similarly practical, evidence the good faith purpose of trustees and all connected with the institution, to make it what its name implies—a college, not only of agriculture, but of mechanic arts as well. All departments related to industrial pursuits demand and deserve favorable consideration by the general assembly.

I doubt the wisdom of duplicating unneccessarily the departments of our three great educational institutions. They should be in no sense rivals. The university should not be a school

of polytechnics, but in fact a university. The normal schools, assuming we must have more than one, should not be colleges of liberal arts, and neither the University nor the College of Agriculture and Mechanic Arts has place or room for chairs of pedagogy. Let the special field of each be kept distinct, and each perfected by liberal appropriations. Then all shall know where the object of their quest can be obtained, and the state will be able to furnish as good as the market affords.

I think the recommendations of the board of trustees are conservative, and that a special tax of one-tenth of a mill per annum for five years for improvements can be safely granted. I have no question as to the wisdom of a special tax of three-tenths of a mill for purposes of advanced education. One-tenth of a mill each for Normal schools, for the University, and for the College of Agriculture and Mechanic Arts, will place these schools in greatly improved condition at the end of five years, and will avoid appropriations in anticipation of revenues. This will annually yield something over $50,000 for each, and will impose a tax of only 42 cents per annum upon the average quarter-section of land. The effect is the same as repeated annual appropriations of a like amount, but is preferable for the reason that it enables the regents and trustees to act intelligently. Knowing what can be relied upon, permanent plans can be formulated with the certainty of consummation. Nothing worthy of Iowa can be accomplished so long as the executive officers of these institutions are left in doubt regarding the future policy of the state.

This recommendation need not prevent some considerable reduction in the aggregate annual levy. The proposition simply contemplates the establishment, so far as it is possible for one general assembly so to do, of a policy that shall insure permanent improvements and avoid large appropriations to be raised or expended in any single year.

LAKE-BEDS.

At the time of the original survey of the lands of this state, quite a large number of shallow lakes and ponds were meandered, and the field-notes and the reports of the surveyors were made to show the location of these bodies of water. The wet and overflowed lands, as distinguished from meandered lakes, were actually surveyed, and were also appropriately designated. These swamp and overflowed lands were

granted, by an act of congress, to the state, and the legislature gave them, in turn, to the several counties in which they were situated. The meandered lakes, except in a few special cases, have never been the subject of state or congressional legislation. It is conceded, I think, that, as long as they remain lakes, they are subject to the exclusive jurisdiction of the state of Iowa. They are, in fact and admittedly, the property of the state. A number of these bodies of water, which were, at the time of the original survey, meandered and platted as lakes, have since become dry; some from natural causes, and some have been drained. Others are in process of drying out, and will doubtless at an early date become arable land. Considerable litigation has already occurred over the title to some of these lake beds, and much more is in contemplation. Many of the counties of the state in which swamp lands were situated transferred the same by blanket conveyances to land companies or individuals. These transfers were usually for little more than a nominal consideration, and it was evidently never intended to convey lands which had not been surveyed—which, so far as the state was concerned, did not exist. These meandered lakes were never considered in computing the land area of the state. The purchasers from these counties have, probably in every instance, received the full complement of lands intended to be conveyed, and no further equity exists. In some instances, counties have subsequently quitclaimed certain meandered lakes to private individuals or syndicates; but never having title thereto, and never having claimed title, none has passed, and no equity has thus been created. The holders of these quitclaims—I dare not call them purchasers, for they have never purchased; nor grantees, for nothing has been granted—have gone into the enterprise as a speculation; and while no criticism attaches to the transaction no sympathy should follow a failure to get something for nothing. To the end that the temptation to speculate in these lake-beds may be removed, and the property of the state conserved, I recommend that a legislative grant be made of all the lake-beds that have, or that may hereafter, become dry, either to the State University or to the State College of Agriculture and Mechanic Arts; or perhaps better still to both these institutions jointly; and that a commission be appointed to make selection from time to time, and report

the same to the executive council for confirmation, under such provisions for hearing and appeal as may be deemed wise in the premises.

Iowa is not possessed of a surplus of water surface, and all the ponds and lakes capable thereof ought to be preserved, and the commission should designate these in its report. All others should be made arable as speedily as practicable, and our educational institutions may be, I think, wisely made the beneficiaries of the fund available therefrom. I have no very accurate information of the extent of these lands, but from estimates, more or less reliable, I am of the opinion they will yield several hundred thousand dollars in the near future.

It should be made the duty of the attorney-general to prosecute or defend any suits necessary to the enjoyment of the grant by these institutions, for it must be borne in mind that the counties wherein the same are situated occasionally make claim thereto; in other instances title is predicated on quitclaims; and squatters claim some under the homestead acts; while adjacent land-owners in yet other instances claim them as accretions. A test case can be made to determine all these questions, and at nominal expense.

PARDONS.

It has been the custom for some years to release convicts, confined in our penitentiaries, upon parole, conditioned that they scrupulously absent themselves from saloons and places where intoxicating liquors are kept or sold, and in all respects demean themselves as worthy citizens. If the party violates these conditions, he is rearrested and returned to the penitentiary to serve the balance of his term. In the last ten years 664 suspensions of sentence for felony have been granted, and 269 for minor offenses. Of these only fifty-three have been revoked. Doubtless some more of the released convicts have resumed vicious practices without having been detected. A large percentage, however, have been restored to lives of usefulness, and the dignity of the law has in no measure suffered violence. I think the plan should be encouraged by express statutory provision, and I recommend, in case the offender violates the terms of his parole, that he be made to forfeit the good time he may have earned prior to his release.

Not only is exercise essential to life and happiness, but labor as distinguished from exercise is likewise necessary. Confined idleness tends strongly to insanity, as the records of all penitentiaries clearly prove. For the state to deny to the incarcerated the benefits and inspiration of cheerful, invigorating, productive labor, of some kind, is actually cruel. This being conceded, the problem becomes perplexing. Few, if indeed any, will favor placing the product of convict labor in competition with free labor. If, therefore, a system of parole can be safely inaugurated, and the released convict compelled to go to work at some respectable calling and continue thereat, and be required also to save some of his earnings, or give satisfactory reason for failure so to do, and to make regular reports of his doings, the amount of wages earned, and his expenditures thereof, and how he has invested his savings, the expense of his maintenance in the penitentiary will be saved to the state, the wealth of the world will be increased by the added product of his toil, and, better than all, the actual reformation of the convict will be effected. There is no safeguard against vicious practices equal to industrious and economical habits. When satisfactory evidence of merit is furnished by a record of honorable conduct, a full pardon should be granted, and the convict be restored to citizenship. There is a large number of inmates of the penitentiaries to-day, who can be safely paroled under such a system; and convictions are had every month of young men, who have heretofore borne favorable reputations, but who through idleness have drifted into bad company and evil habits. The arrest, the indictment, the trial, the shame, and the disgrace incident to conviction are frequently sufficient to effect a reformation, but under the present system a term in the penitentiary seems unavoidable. A suspension of sentence by the governor upon the recommendation of the trial judge, under conditions above indicated, should, I think, be authorized, and actual incarceration in many cases thereby averted. The most dreaded ordeal of the repentant convict must of necessity be the actual entrance within the walls of the penitentiary. The suspension of this can but be a great incentive to reform. In addition, it would afford public recognition that honorable surroundings and virtuous antecedents are worth something, even to a prisoner at the bar, and that previous good character will receive favorable consideration from the same bench that pronounces sentence. There however, are classes of crimes, especially larceny, robbery,

and burglary, the deliberate and habitual perpetrator of which should be kept in prolonged if not perpetual confinement. I see no reason why the maximum punishment in this class of cases should not be materially increased, and the limit universally imposed for second offenses, subject always to parole, and the constitutional exercise of executive clemency, upon satisfactory evidence of merit. Such a policy would present the alternative of permanent reformation or constant incarceration. In other words, the system of indeterminate sentence, as practiced in some states, impresses me as favorable and advantageous. The statute should not attempt to cover every detail of the parole conditions, but should leave much to the sound discretion of the chief executive, and subject to such modifications from time to time as experience might suggest.

INDUSTRIAL SCHOOLS.

In this connection, I recommend that the governor be authorized to release at his discretion, and upon the recommendation of the board of control, any inmate of either of the industrial schools, and that all persons confined in these institutions, male or female, be discharged upon attaining their majority.

MILITARY.

On the 25th day of April, 1898, the president of the United States made a requisition on Iowa for three regiments of infantry, and two light batteries of artillery, for service in the Spanish war. This order was subsequently modified to include four regiments of infantry, and the call for artillery was revoked. Afterwards a second requisition was made to increase the regiments from 834 to 1,336 enlisted men, and two light batteries of artillery were again included. Under these several calls, four organizations, numbered consecutively the Forty-ninth, Fiftieth, Fifty-first, and Fifty-second regiments of Iowa volunteer infantry, consisting of 216 commissioned officers and 3,120 enlisted men, and two light batteries of artillery, consisting of six commissioned officers and 220 enlisted men, were mustered into the service of the United States. The two batteries were subsequently discharged before leaving the state. The Forty-ninth regiment was sent first to Jacksonville, Fla., and thereafter to Cuba, where it did service during the winter of 1898–9, and was discharged at Savannah, Ga., on the 13th day of May, 1899. The Fiftieth

regiment was first ordered to Jacksonville, Fla., where it remained in camp for several months, when it was returned and mustered out at Camp McKinley, Des Moines, on the 30th day of November, 1898. The Fifty-first regiment was ordered into camp at San Francisco, Cal., where it remained some months. It was then conveyed to the Philippine Islands, where it rendered active service in suppressing Aguinaldo's insurrection, and was returned to San Francisco, Cal., and there discharged on the 2d day of November, 1899. The Fifty-second regiment was sent to Chickamauga, and there remained in camp until the 28th day of August, 1898, when it was returned to Camp McKinley, Des Moines, and discharged on the 30th day of October, 1898. The losses by death sustained by these regiments were as follows: The Forty-ninth regiment lost 54 men; the Fiftieth regiment lost 32 men; the Fifty-first regiment lost 41 men; and the Fifty-second regiment lost 36 men; total loss by death, 163. Words of highest praise of the troops furnished by our state have been heard from many sources. Brigade and corps commanders have spoken of the regiments and of their officers in most commendatory terms, and the conduct of the men, both in camp and on the firing line, was ever gentlemanly, soldierlike, and heroic. Iowa's military record, of which she has been and is so justly proud, has not suffered by reason of anything that has occurred in connection with the service of the men who volunteered at the call of the president of the United States in 1898.

In anticipation of the declaration of war against Spain, the Twenty-seventh General Assembly, shortly before its adjournment, appropriated five hundred thousand dollars ($500,000), to be paid on the requisition of the governor "in the defense of the state and in aid of the national government in case of war." Of this sum, $149,484.01 was used in equipping and furnishing the troops hereinbefore referred to; in caring for the sick in hospitals at home and in distant camps; and in supplying comforts for the men while in the service. A detailed statement of these expenditures will be found in the report of the adjutant-general, to which your attention is respectfully directed.

In the expenditure of this money, a liberal construction was given to the language employed in the appropriation, and no request for supplies of any kind by officer or enlisted man, either in camp at Des Moines or while in the service, was ever

denied. In addition, the several colonels were authorized to make expenditures, in the interest of the men of their commands, at any time and to any amount, provided only that the same should be indorsed and recommended by the surgeon of the regiment, and properly approved vouchers filed therefor.

In this connection it is proper to say that several organizations of women within the state, notably the Red Cross and the Iowa Sanitary Commission, rendered very valuable services in caring for the sick. The government opened a hospital at Des Moines, which was operated jointly under its management and that of the state. To expedite matters and insure prompt and ample services on the part of nurses and physicians, the state primarily paid the bills connected therewith, first seeing that they were approved and indorsed by the federal officer in charge. Of the $149,484.01 expended by the state, $91,483.78 has been refunded by the general government. The balance is now pending as a claim before the department, but it will require additional congressional legislation to authorize the payment of some considerable number of the items.

Under the terms of the act of congress authorizing the organization of an army for service in the Spanish war, the Fifty-first Iowa was entitled to discharge upon the exchange of ratifications of the treaty of peace between Spain and the United States, which occurred on the 11th day of April, 1899. But at that time their services were needed in the Philippine islands, and both officers and men, with commendable patriotism, asked not to be discharged, as was their right, but continued voluntarily in the service until congress had made provision therefor, and a new army had been organized to take their place. In recognition of this service, a plan was devised to bring the members of this regiment from San Francisco, Cal., where they were discharged, to their homes, primarily at private expense, but in the expectation that the state would reimburse. In pursuance of this plan, an opportunity was tendered the banks of Iowa to contribute to the cause, and in this way the requisite amount, $38,655.92, was secured, and transportation home was furnished each officer and enlisted man of the regiment. Vouchers for these expenditures, together with a list and schedule of the banks and private individuals who contributed the funds, are on file in my office, and may be there examined, or copies will be furnished, if it

shall be your pleasure. The other regiments, with equal bravery, with equal fortitude, and with equal patriotism, stood ready to go anywhere, at any time, and face any foe, but circumstances permitted their discharge within the limit of the time for which they were enlisted.

I recommend that the state make recognition of the patriotism manifested by the men of the Fifty-first regiment, in thus volunteering their services during the rainy season in a tropical climate, after they were entitled to their discharge under the terms of the act of congress which authorized their enlistment, and their consequent service in two wars, by reimbursing the several banks and private individuals who have so generously contributed; thereby, in fact, returning these sons of Iowa to their homes at the expense of the state.

Lest this may seem to show partiality for one regiment when all are equally worthy, I suggest that both the Fiftieth and Fifty-second regiments, while in camp at Des Moines shortly before their discharge, were granted a furlough, and the men were issued transportation to their homes and return at the expense of the state, and after muster-out transportation was again furnished both officers and men to their respective places of residence. I have assurances from the war department that travel-pay and ration allowance from Des Moines to their homes will yet be paid the members of these regiments. The Forty-ninth is the only regiment for which no gratuitous transportation was furnished after it was mustered into the service of the United States. If now paid what it would have cost the state to return them from Savannah, Ga., where discharged, to their homes, it would afford an evidence of appreciation of valuable services rendered beyond the United States.

IOWA NATIONAL GUARD.

The experience of the last two years has demonstrated the wisdom of some modification in our national guard laws. Under the call made in 1898, the four regiments of the Iowa National guard were transferred to the United States service under their then existing organizations. This left two brigadier-generals and their staff officers unprovided for. These offices should, I think, be abolished. Otherwise, whoever is advanced to the highest position in the guard will be left at home whenever the

president makes requisition upon the state for regimental organizations.

No better regiments were probably ever mustered than the four contributed by Iowa to the Spanish war. At least two of the colonels were referred to, by different generals of high rank in the regular army, as the best volunteer officers they had ever seen. I have always insisted, and still believe, that if they could have been promptly sent to the front, in view of the training they had previously received, they would have made a record worthy of like organizations in the regular army. The discipline manifested in camp life, as well as the fortitude displayed during all the ordeals through which these several regiments passed, justifies the highest esteem for both officers and men. Nevertheless, they were without military reputation at the time the earlier brigades and corps were being formed, and were therefore left in camp while other regiments with experienced officers were selected for service. No corps, division, or brigade commander will ever choose a regiment with an unknown colonel, so long as he can make selection of officers who have had actual experience, or professional military training.

The government, at no small expense, maintains a military academy at West Point for the express purpose of training men for service in the army. Either this school is a failure, or it is serviceable; and if the latter, then graduates therefrom may be safely presumed to be better qualified to command a regiment than men fresh from civil life. Iowa has never been slow to keep her full quota of cadets in this school; and the young men who are able to obtain admission thereto are not drones or weaklings, neither do they lose their citizenship by service in the regular army. I see no valid reason why Iowa should cease to respect, or fail to make use of, her specially trained sons to command her troops in case of war. I therefore recommend that the office of colonel be left vacant, to be filled by appointment in case of transfer to the United States service, or that a new election be ordered in case of a requisition from the president, and that the regiment be restricted by statute in its selection of a colonel to a graduate from the government school at West Point, or to an experienced field officer

of a previous war. This should not be understood as a criticism of the officers who have so efficiently commanded the regiments recently furnished. It is not so intended. The proposition simply suggests the choice between sending a regiment forward under the command of an officer who is known to have had military training, and sending it under one of unknown ability.

Very few volunteer regiments in the recent war were given an opportunity to distinguish themselves; and, in each instance, I think, these more fortunate organizations were under the command of men who had previously served the government in other relations, and who were known to possess distinguishing qualifications. Camp duty is the most dangerous detail that a regiment can have. As an illustration of this, the Fifty-first Iowa remained in San Francisco, supposedly the most healthful and invigorating climate in the world, for five months and lost twenty-nine men. It then went to the front, spent the rainy season in the tropics, forcing jungles and wading swamps and bayous, fought in fifteen battles, and in twelve months lost twelve men.

I prefer to see subsequent regiments from this state, should other wars ensue, serve on the firing-line, under the command of sons of Iowa who have been educated at West Point, or who have seen actual service as field officers, rather than have them languish in camps, and I know of no plan to insure the consummation of this wish other than the one suggested.

DISEASED CATTLE.

Some years ago the government effectually eradicated pleuro-pneumonia among cattle. This was not accomplished, however, without much apparent loss to the owners of stock, but the result inured greatly to their benefit. More recent investigation has demonstrated the presence, to some considerable extent, of tuberculosis among all grades and conditions of cattle in this as well as in foreign countries. Some students of the disease insist that its eradication would successfully check the ravages of consumption in the human family. It is but natural, however, that others repudiate and scoff at these voices of warning. The disease is admittedly deceptive. Outward appearances seldom give any indication of its presence.

Only in severe cases is the meat so affected as to render it unfit for food. Recently, a herd belonging to the state and kept at one of our institutions was examined, and twenty-four out of thirty-eight gave evidence of disease, and were ordered killed. Out of this number, the government inspector, after examining the carcasses, condemned thirteen as wholly unfit for purposes other than the manufacture of fertilizers. Not long ago one of the principal packers of the country purchased a carload of apparently healthy steers, which bore no outward indications of disease, but when they were slaughtered the inspector condemned eleven of the carload to the fertilizer tank. Some quite startling results have followed the feeding of milk from cows affected with tuberculosis to pigs, and the injection of it into the veins of rodents. I have the promise that an extended series of experimentation along these and kindred lines will be prosecuted at the College of Agriculture and Mechanic Arts during the current biennial period. Until it shall be demonstrated that the offspring of cows thus affected is likely also to be diseased, I am not ready to advise the slaughter of breeding stock, at least of beef herds. I do, however, believe it not only wise but very important that the sale of milk from cows affected with tuberculosis be prohibited by statute, and adequate penalties provided for its violation. Whatever risks one may be willing to take himself in the use of untested milk, certainly none should hesitate to protect unsuspecting families and helpless children. Provision should be made, I think, for the annual examination of all cows from which milk is sold or offered for sale. A moderate fee should be fixed by statute for such examination. I think provision should also be made for the preservation, under quarantine regulations, of such animals as may be required for scientific experimentation. The effect of the disease upon milk products and the danger from contagion and infection must be speedily and scientifically demonstrated so that future general assemblies may act intelligently. In the meantime, the public should be protected from what is now claimed to be a very fruitful source of disease.

The frequent and constantly increasing demand for the services of the state veterinary surgeon suggests the wisdom of providing permanent quarters for this officer at the state house.

I therefore recommend that he be permanently located in connection with the board of health, and that requests for his services be directed to that department. It is probable no additional clerk hire would be occasioned, and the needs of the public would be much better served.

FISH AND GAME WARDEN.

The report of the fish and game warden is worthy of your perusal, and his recommendations should receive consideration. Formerly the state expended considerable money in the propagation of different species of game fish. This has been largely superseded by a resort to natural sources of supply. There is a large number of bayous along the Mississippi river, which fill at certain seasons of the year, and as the water recedes the outlets are closed and the bayous are left swarming with game fish, from a pound or more in weight to the smallest fry. The state warden has, during the last few years, seined from these bayous an estimate of 4,000,000 of these fish, which have been transported in a car constructed for the purpose, and placed in various streams, lakes, and ponds in different parts of the state. Many of these were large enough to take the hook. The supply is inexhaustible, and affords a much cheaper and a more effective method of stocking the waters of the state than propagating in the old way. The fish, if not seined out, perish during the winter, and notwithstanding the large number taken tons of them decay every spring on the banks of these bayous. Additional facilities for transporting these fish ought to be provided, and the biennial appropriation should be increased sufficiently to save to the state a considerable portion of this annual loss, the value of which it is impossible to estimate. The railroads, or at least many of them, generously offer free transportation for these fish when they are enroute for waters along their respective lines.

In view of the fact that the supply of these fish is so extensive, I think it would be safe to lodge with the fish and game warden authority to dispose of any surplus not required for our waters to other states, or to private individuals, thereby preserving a large quantity of wholesome food and at the same time affording some slight revenue.

Some modification of our laws for the protection of both fish and game ought also to be made. At present there is no provision for any compensation or salary for deputy wardens and they are without authority to make arrests. I recommend that these deputies receive in full for their services an amount equal to one-half of the fines imposed under prosecutions instituted by them; and I suggest, also, the wisdom of clothing both the warden and his deputies with the authority of peace officers while in discharge of their official duties. The deputies, I think, should be required to give bond and make report of their doings to the warden. An amount equal to one-half of the fines imposed under prosecutions instituted at the instance of the warden himself might, also, I think, safely go to swell the sum of the appropriation for his office, to be used under his discretion and accounted for.

For the better preservation of the quail, in this state, I recommend that their destruction by any method be prohibited at all times when there is snow on the ground. Such a provision added to the present law would protect these choice birds from wholesale slaughter. I further recommend that the sale of quail during the closed season be prohibited, as absolutely essential to the enforcement of the present law.

Some of our adjoining states exact a license fee from nonresident hunters. This has resulted in some of our citizens, who own land in adjoining states, being arrested and fined for shooting upon their own inclosures, even during the open season, and simply because they were nonresidents; while, at the same time, any person was permitted to hunt, without restriction, anywhere in Iowa. I recommend that the game within this state be protected against nonresident hunters by the imposition of penalties similar to those which confront our citizens when they seek shooting grounds beyond state lines.

I further recommend that seining from that portion of the Mississippi river under Iowa jurisdiction be prohibited at all seasons. Sister states have protected the fish in the waters to the eastward of the center of the channel by similar legislation, and a spirit of reciprocity would seem to dictate a like course by the legislature of this state.

MONUMENTS.

On the 6th and 7th of April, 1862, a tremendous battle was fought near the Tennessee river, at a log church that was called

the Shiloh meeting-house. At that time Iowa had fifteen infantry regiments at the front. Eleven of these participated in this battle; and it is generally conceded that the Iowa troops, by their heroic stand at what the rebels called "The Hornets' Nest," saved the federal army from destruction and overthrow. The severity of this battle may be judged of by the fact that the Union army lost, in killed, wounded and missing, 13,047 men, of which 2,409 were from this state, 33 per cent of the combined Iowa forces participating. General Beauregard marched 40,000 men into that battle on the 6th, but returned to the encounter on the morning of the 7th with his remnant of 20,000. So says Grant in his Memoirs. The government has purchased this battle field for a national military park; and officially appointed representatives of the several Iowa organizations that took part in the engagement have located the position of their respective regiments.

The government has also established a national military park and cemetery on the grounds where the important battle of Chattanooga was fought, in which ten Iowa regiments took an active part, and where nearly 400 members of these organizations were either killed or wounded. The positions of these several regiments have also been located and temporarily marked by a commission appointed for the purpose.

Other states have erected, or have in process of construction, appropriate monuments both at Shiloh and Chattanooga, commemorative of the bravery and heroism of their soldiery. Iowa should speedily do the same. In these heroic times, the sentiment of the state will, I think, indorse as liberal appropriations as have been made by other states.

In this connection, it may not be out of place to urge upon your attention the fact that the government has also made provision for a national park at Vicksburg, and the ground embraced within that memorable siege and battle field is being purchased. I recommend that a commission be authorized to locate the position of the thirty-one regiments from Iowa which sustained the honor of the state, and the integrity of the nation, in that decisive conflict, and that an appropriation be made sufficient to pay their actual expenses, to the end that at the proper time suitable memorials may be there erected also.

HISTORICAL DEPARTMENT.

The executive council and the curator of the historical department of the state, in obedience to provision made therefor by the Twenty-sixth and Twenty-seventh General Assemblies, purchased, during the period, a site and have erected thereon a memorial, historical, and art building. The lots selected are directly northeast of the capitol square. The building is fireproof, constructed of limestone from the quarries of this state, with a base course at the frost line of Iowa granite, and finished and ornamented with Iowa marble. It is so built that it can be readily enlarged whenever required to meet the growing demands of the department. The contracts were conservative, and it was confidently expected the building could be completed within the appropriation, but unexpected delays necessitated the continued employment of the superintendent beyond the period at first contemplated. This increase, together with the expenses of laying the corner-stone and some other minor matters and slight internal changes, will call for an expenditure exceeding the appropriation by from $200 to $500. In addition, it has been recommended that a portion of the rooms be painted and decorated, which will cost $1,000 or $1,500. I recommend an appropriation of $2,500, or so much thereof as may be necessary to complete the structure in a desirable and presentable manner. The building will be ready for occupation within a very brief time, when the curator will vacate the rooms he now occupies in the basement of the capitol, and take possession of this new structure, where he will be able to display his interesting collection in such manner as to be of service to the public, and where it will invite valuable donations from both public and private sources. It is probable that some furniture, cases, etc., will be needed, for which, and to cover the cost of removing the collection, I recommend a small appropriation. There should also be a limited addition to the annual allowance for help in the department.

PURCHASE OF MORE GROUND FOR THE STATE.

When the present capitol was built, it was believed to be as commodious as the needs of the state would ever require. It has now been occupied sixteen years, and several of the departments are seriously congested. An arsenal is needed for the accommodation of the adjutant-general's department.

Storage of quartermaster supplies is now provided in a building rented for the purpose. It was found necessary to locate the board of control in committee rooms back of the senate chamber, which cannot well be spared from their designed use during the session of the general assembly. A warehouse, for the storage and proper distribution and reshipment of supplies for the various institutions under the management of the board of control, is much needed, and should be provided at an early date. A new building for the memorial, historical, and art department has been erected, and partitions and changes in various offices have been found imperative to make room for the sevearal departments connected with the state government. Evidently additional buildings will be needed in the near future, and these, when erected, should be fireproof, and of substantial and presentable architecture, and should be so located as to improve and add dignity to the present capitol.

I recommend that the two blocks directly north of the capitol grounds be immediately purchased, or obtained under condemnation proceedings. Nothing will be saved by delay, and the erection of substantial buildings by the owners upon this property may materially add to the expense. Location of public buildings is a matter of prime importance, and I think it will be conceded that these two blocks are very desirable. No location is too good for Iowa, and none but the best should be considered.

FREE SCHOOL LIBRARIES.

As directed by joint resolution of the Twenty-seventh General Assembly, the superintendent of public instruction has carefully investigated the question of free school libraries. His conclusions will be found in the biennial report of his office, to which your attention is respectfully directed.

The question involved is of great importance. The young are quite liable to fall into the harmful habit of reading everything of a light, trivial, and frivolous character that comes within their reach, or the somewhat greater danger of reading nothing. The fact that one may read too much, or that the character of his reading may not be of the best, should not deter you from making such provision as in your judgment will place an abundance of good literature in easy access of all the people of this commonwealth.

BUREAU OF LABOR STATISTICS

A bureau of labor statistics was created by the Twentieth General Assembly, which was placed under the control of a commissioner appointed by the governor. The duties imposed by the statute are numerous and complicated. No authority, however, is given the commissioner to interfere in any manner with controversies that may arise between employers and employes, or to indulge a sound discretion in any particular. The office is purely clerical, and the annual appropriations have never been sufficient to secure reliable data so as to render the biennial reports of any material service to the cause of labor, or to students of economic questions. The bureau, I think, should be abolished or modified. I recommend the latter. Instead of being simply a bureau of labor statistics, why not make it cover statistics generally, which would include everything affecting labor, and many other interests as well? The commissioner should be appointed, subject to confirmation by the senate, or other means provided to render the tenure of office somewhat more assured. Only in this way can the services of a scientifically educated and trained statistician be obtained. There is much information contained in existing reports, and vastly more available from other sources, which, if properly compiled and tabulated, would be of great value to the people of our state. It might not be feasible to cover each important item biennially, but an annual report should be published embracing a number of subjects; then, if sufficient discretion be given, in a few years there will be, within easy access of every student of economics, what can now be obtained only by a research extending over several decades and through innumerable volumes of musty records. Much new matter, in addition, can be collected from sources not now available and presented in inviting and comprehensive form. No subject more than statistics demands special skill and training. General intelligence, knowledge of many subjects, or a conscientious effort to do well is not enough. To make the bureau of value it must be placed in the hands of an expert statistician.

BUILDING AND LOAN ASSOCIATIONS.

Insufficient protection for the people of our state, against reckless investments by nonresident building and loan associations, is now afforded by our laws. Instances have repeatedly been brought to my attention where the holders of stock in these foreign associations, have paid all their contracts require, and thereafter assessments have been made of more than 25 per cent of the withdrawal value. I think it would be well to safeguard our people by somewhat more advanced legislation on the subject.

There is now no provision for winding up the affairs of a solvent building and loan association, which may, for any reason, desire to go into voluntary liquidation. If a company be compelled to close out its business in detail, and in the order in which it was acquired, when there is no longer the incentive to economy which existed when the enterprise was launched, the assets of the company will be exhausted long before the last share of stock matures.

It is not unlikely that existing associations may find it convenient and desirable to transfer their liabilities and assets to other companies, and provision therefor can be, I think, safely and advantageously made.

LINSEED OIL.

I recommend a modification of chapter 52, acts of the Twenty-seventh General Assembly, being "an act to prevent the adulteration of, and deception in, the sale of linseed and flaxseed oil, and to regulate the sale thereof." It is difficult to obtain evidence sufficient to justify prosecutions under this chapter, for the reason that the only prohibition is couched in the clause forbidding the sale of compounds or adulterations "under the name or description contained in the words 'linseed oil' or 'flaxseed oil.'" If the vendors of paint oils were required to attach a label to the receptacle in which the oil is delivered to the purchaser, designating the article sold as "pure flaxseed oil" or "compound oil," as the case might be, the statute would be rendered much more effective. If the attempt is to be made to safeguard the purchaser against imposition, the statute should be sufficiently comprehensive to furnish adequate protection.

OIL INSPECTORS.

Some slight amendment should be made to section 2507 of the code, which has reference to the compensation and expenses of oil inspectors. The section reads as follows: "Should any inspector pay out more money in any one month for necessary expenses incurred, for prosecutions for the violation of the provisions of this chapter, or for necessary help in branding qarrels, than fees collected, such excess shall be refunded to him on his filing a sworn itemized statement with the governor, showing fees collected and expenses paid or incurred, which statement must be approved by the governor." It was evidently intended that the auditor should issue a warrant for such excess, but the statute does not so provide. A better plan, in my opinion, would be to authorize the inspectors to retain only their necessary expenses, and provide for the payment of their salaries based upon the amount of fees collected by warrants drawn by the auditor upon the certificate of such officer as may be charged with the responsibility of auditing the monthly report of the inspectors. This will insure the examination of these reports. As the law now stands, there is no statutory requirement of any official supervision, except in instances where the salary and fees exceed the amount collected.

EXPERT EXAMINATION OF BOOKS.

The statutes of the state contemplate an annual examination of the books of the various state offices and departments, but fail to provide a fund from which the services incident to such examination can be paid. At the beginning of the year 1899, competent accountants were employed and the books of the following offices carefully examined: Clerk of the executive council, secretary of state, auditor of state, clerk of the supreme court, attorney-general, adjutant-general, custodian, superintendent of public instruction, railroad commissioners, board of health, historical department, mine inspectors, pharmacy commission, dairy commissioner, commissioner of labor statistics, geological department, and library. The expense of these examinations amounted to $550, which has not been paid for reasons above stated. As a matter of business protection, similar examinations ought to be made annually, and

should be provided for by necessary appropriations. The expense is small compared with the protection thereby afforded. I recommend an appropriation sufficient to pay the expense already incurred, and that authority be given the executive council to discharge similar bills in the future.

EXECUTIVE COUNCIL.

I recommend also that a reasonable discretion be given the executive council in some other matters. The statute now authorizes the purchase of office furniture and supplies, but requires the contract to be let to the lowest responsible bidder after due advertisement. This is impracticable in many instances. No state officer, nor all combined, can purchase so much as postage stamps, if the mandates of the statute be followed, without first advertising for bids; and the furniture and fixtures in the various offices cannot be repaired, for there is no fund from which to pay for the same. New typewriters, for instance, can be purchased, but those now owned by the state cannot be repaired. I recommend the appropriation of a limited amount to be used for miscellaneous purposes at the discretion of the executive council.

INSURANCE REPORT OF AUDITOR OF STATE.

The state auditor is required to make to the governor an annual report of all insurance companies operating in this state, setting forth a general summary of the business done and the financial condition of each. The statute expressly provides that this report shall be published in a single volume. This document is seldom sought except by insurance companies or persons engaged in that business. Life companies have no need for, nor do they desire, that part of the report relating to fire insurance; and persons interested in fire insurance care only for that portion which relates to their branch of the business. In practice, the companies obtain these reports, tear out and destroy the portion not desired, and have the balance rebound before sending to their agents, saving in postage thereby enough to pay the expense of rebinding. The number of reports authorized by law is insufficient to meet the demands of the public; but, if authority were granted to have at least a portion of the reports bound

separately, no additional expense of printing would be incurred; and the increased number of volumes thus occasioned would be sufficient to meet all demands.

BINDING REPORTS.

Section 125 of the code provides that 500 copies of the message, the inaugural address, and each of several enumerated reports shall be bound in cloth, and that all others, not included in volumes of "Iowa Documents," shall be bound in paper. At least a portion of the reports of the attorney-general, of the adjutant-general, of the board of control, and of the geological survey should be, I think, also bound in cloth. Discretion might be safely allowed the executive council in regard to others not enumerated. Permission might be also extended to have separately bound a limited number of the portions of the report of the board of control relating to the several institutions, to meet specific demands.

There is a strong probability of an unusual demand for the current report of the adjutant-general. The largest number which can be printed under the existing law is 4,000 copies. Under ordinary conditions this is enough. I recommend special provision for printing at this time 5,000 extra of the historical portion of this report, and that they be bound in cloth. This will enable the adjutant-general to furnish each of those who served in the volunteer army of the United States during the past biennium a permanently bound copy.

INTEREST ON EDUCATIONAL FUNDS.

By the terms of the federal grant of lands in aid of a college of agriculture and mechanic arts, the proceeds of these lands were made a perpetual fund, and the state is required to make good any losses, and is charged with an annual income thereon of not less than 5 per cent per annum. The statutes of the state require that this money shall be loaned upon mortgages bearing not less than 6 per cent interest. The unexampled prosperity of the country, and the incident surplus of capital, have rendered it impossible to obtain the rate of interest fixed by law, and there is now in the state treasury more than $150,000 which the statutory restriction as to rates

renders it impossible to invest, and on which the state is paying 5 per cent under the provisions of the federal statute.

I recommend that permission be granted to invest all our educational funds at current rates of interest.

OFFICIAL BONDS.

The question of official bonds impresses me as worthy of your consideration. The operation of guarantee companies within this state is authorized by law, and persons charged with the responsibility thereof are empowered to accept the obligation of these associations and companies. The facilities for obtaining surety, without asking individual friends, being thus within the reach of those elected to official position, renders it more embarrassing to pursue the course previously necessary. The bond of the treasurer of state is fixed by statute at $300,000, and the minimum charge for this amount of indemnity by any reputable guarantee company would, until recently, have been $1,100 per annum. The salary of the treasurer of state is fixed by statute at $2,200 per annum, which is insufficient to justify such an expense. It follows that the friends of this officer must tender personal security which has a market value of $1,100 per annum, and the treasurer is constrained to accept this gratuity solely because his salary will not justify his independence.

The Twenty-seventh General Assembly levied a special tax upon foreign insurance companies. The insurance companies paid to the treasurer of state over $300,000 in pursuance of this law, pending suit to test the constitutionality of the act. Fortunately for the treasurer, the statute was sustained. If it had not been, as expressly stated in the opinion of the supreme court, the treasurer would have been liable upon his bond to the insurance companies from whom he had received this money for the full amount thereof. If he had refused to collect it, he would have been likewise liable to the state, and might have been impeached. It follows that the risk assumed is not predicated solely upon the question of dishonesty. I have instanced the case of the treasurer of state as an illustration of the hardship of requiring a public officer with a meager salary to pay for his own bond, and also to show that the utmost good faith may not in all cases avoid a liability.

I recommend that sureties upon official bonds be procured at the expense of the state, county, or municipality served. A maximum rate should be fixed, and this maximum which the public should be called upon to pay should be the minimum at which any reputable company will furnish a bond of like amount under the most favorable circumstances. Then, if the officer's previous record or the methods of his office be such as to require a higher rate, the fault is his own, and he should bear the additional burden. This may seem an extra charge upon the public, and might suggest at first blush an increase of defalcations. I think quite the opposite would be the result. These guarantee companies watch the conduct of those for whom they have become security much more closely than do individuals, and are far more exacting in many ways than neighbors and friends. This increased surveillance is worth all it costs the public.

TREASURER OF BOARD OF CONTROL.

It is the present practice to examine quarterly the accounts of the state treasurer with special reference to the funds belonging to the various institutions under the management of the board of control, as well as those connected with the general revenues. I think the recommendation of the treasurer of state that this should be made a statutory requirement is worthy of your consideration.

GOVERNOR'S SALARY.

The salary fixed by law for the chief executive of the state is now $3,000. In addition, it has been customary for the general assembly to specially appropriate $500 per annum for work on the executive council, and $50 per month for room rent. This is manifestly below the necessary expenses of a family in the city of Des Moines maintained amid surroundings becoming the office. I question whether the people of the state would be satisfied to have their chief executive live in rooms that can be rented for $50 per month. Most of the states of the United States have executive residences, furnished and maintained largely at state expense. If this shall not be the policy of Iowa, sufficient should be provided, I think, to pay the rent of a suitable residence.

The judges of the supreme court and the attorney-general each receive $4,000 per annum, and by common consent are excused from many demands legitimately made upon the time and resources of the chief executive. Most of these officers reside outside of the capital city, where they can live much cheaper and give at least some little attention to private affairs. The board of regents found it impossible to obtain a president for the State University, of recognized ability and standing in his profession, for less than $6,000 per annum, with the tacit understanding that it should be increased within a limited period to equal the salary paid by most other states for similar services. The salary of the chief executive of Iowa is far below that paid in most of the states. One prosperous commonwealth, however, until recently paid only $1,000 per annum, and relied upon men of immense wealth to fill the office; and while there has been no dearth of candidates a large number of competent men were necessarily barred from aspiring to such honors.

I recommend that the salary of the chief executive of Iowa be increased, and that such provision for a suitable residence be made as may seem to comport with the dignity of the state. This increase of salary, however, should begin January 1, 1902. It would be inappropriate to increase the salary of any officer during the term of office for which he has been elected; and if that were done in this instance the present incumbent would not accept the same.

PRIZE FIGHTING.

There is at present a statute prohibiting what is called "prize fights," but the language employed is not sufficiently comprehensive to be effective. In order to be brought under the purview of the inhibition, the contest must be for a prize, and the winner must receive more than the loser, else there is no prize. In practice, the law is evaded by designating the fight as a contest of a limited number of rounds (no matter how many), and a written contract that the participants shall receive equal or stipulated sums in no manner made to depend upon results. Then the actual terms are arranged on the side. The statute should forbid contests where physical injury, pain, or exhaustion is manifestly involved and contemplated.

I recommend that the brutal practice be either effectually suppressed on Iowa soil, or that the present inefficient statute be repealed. Of course, I prefer the former.

CORPORATIONS FOR PURPOSES OTHER THAN PROFIT.

The code of 1897 contains provisions for the creation of corporations for the establishment of churches, colleges, libraries, and fraternal societies, and for many other charitable, scientific, political, athletic, military, and religious purposes, which, according to the language of the statute, "may take, by gift, purchase, devise, or bequest, real and personal property for purposes appropriate to their creation." There is, however, no statutory provision for mortgaging or exchanging the property thus acquired. While these associations are not formed for the purpose of buying and selling property, yet common experience, I think, justifies the recommendation that provision should be made for alienating or incumbering such property, as the demands or wishes of such societies may dictate. This may be included in the implied powers of corporations generally, but not more so in this class than in those organized for purposes of pecuniary profit; and, as authority to dispose of property is expressly given the latter, all doubt would be removed if the same prerogative were extended to these none the less important organizations.

NOTARIES PUBLIC.

The statute now allows a notary public to officiate in any county adjoining that of his residence, after having first filed with the clerk of the district court of such county a copy of the certificate of his appointment. I think the law should be so amended as to require a record of this extended official authority to be made in the office that issued the original, and I respectfully suggest the propriety of having the certificate authorizing official acts in this enlarged territory issued from the office of the secretary of state, instead of, as at present, by the clerk of the district court. By this means only can the extent of authority of all notaries public be promptly investigated and determined.

The term of office of all notaries public is made to expire on a single date. Would it not be well to graduate the fee charged

for commissions, so as to allow those who have only a limited period to serve, to pay somewhat less than those for the full term?

COMMISSIONERS IN FOREIGN COUNTRIES.

Chapter 14 of title III authorizes the governor to appoint commissioners in other states empowered to administer oaths, take depositions, certify affidavits, and take acknowledgments or proof of deeds and other instruments for use or record in this state. Some of the other states of the Union have made provision for the appointment of such commissioners resident in foreign countries. At present such papers may be executed before any diplomatic or consular representative of the United States, who is authorized to issue certificates under the seal of the United States. It has been suggested that, in many instances, it would facilitate business transactions to have such commissioners appointed for the state of Iowa, resident in foreign countries and in the distant possessions of the United States, and I submit to the general assembly the wisdom of making provision therefor.

CONSTITUTIONAL CONVENTION.

In accordance with the requirements of section 3 of article 10 of the constitution of Iowa, the question of holding a convention for the purpose of revising the fundamental law of the state will be submitted to the electorate at the next general election. It will, therefore, be incumbent on the present general assembly to make provision for canvassing the vote on that proposition.

CONCLUSION.

In the confidence that the Twenty-eighth General Assembly will sustain the reputation enjoyed by its predecessors, and as justified by the legislative history of Iowa, the foregoing observations are respectfully submitted.

JANUARY 8, 1900.

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INAUGURAL ADDRESS

—OF—

LESLIE M. SHAW

Governor of the State of Iowa

—DELIVERED—

At His Second Inauguration

JANUARY 11, 1900

Printed by Order of the General Assembly

INAUGURAL ADDRESS

Senators and Representatives, and Fellow-Citizens:

Within the biennium that has elapsed since it was my privilege to submit a similar address to the members of a preceding general assembly, much important history has been made. The first great altruistic war of the world has been fought, and the blessings of western civilization have been vouchsafed to two and a half million insular Americans. The only flag that never knew defeat has been carried in benison to new lands, and its unfurlment has cast a shadow upon no home. The United States, by honorable and constitutional purchase and treaty, is now the possessor of the Hawaiian Islands, of Tutuila in the Samoan group, of Guam, and of the Philippine archipelago, and has thus become the actual and acknowledged, as she has long been the natural and logical, mistress of the Pacific ocean. The whole round earth is throbbing with new life and vigor. New areas of agriculture, new opportunities for manufacture, new possibilities of commerce, and a new hemisphere for advancing civilization have swung into view like the transit of a world.

Surely these two years have been epoch-making, and in their closing months Iowa has been forcibly reminded of a previous crisis no less important. One hundred days ago our people stood with sad hearts and uncovered heads by the grave of the last to fall of those who served as cabinet officers by appointment of Abraham Lincoln. James Harlan entered the United States senate in 1855, and with Charles Sumner, Zach Chandler, Seward, Wade, Hale, and Fessenden—oh, how familiar are these names on the pages of American history—organized the first free soil society in that body; who in secret conference pledged themselves to resist the arrogant encroachments of slavery, and on all occasions fearlessly to proclaim the principle of human freedom, and the right of the North to a fair share of influence in the councils of the nation.

I have neither time nor inclination to review the political history of the eighteen years of senatorial and cabinet service of this great and brainy molder of thought, and leader of

action, nor to trace the influence of those years, and the issues formulated in councils and determined on battlefields, in molding the future of a great people. They are an inspiration to the race. Volumes have been written on the subject, and the field is yet and ever will be fruitful.

RETROSPECTIVE.

It may not be out of place in this presence to refer to some yet previous epochs. On the platform by my side is sitting a well-preserved and vigorous gentleman of eighty-five, who, when a boy of sixteen, pulled the throttle of the "Rocket," George Stephenson's first engine to ply between Manchester and Liverpool. To write the history, or produce tabulated comparisons even necessary to present the growth, of this industry in which Edward Entwistle was a pioneer, would exhaust the patience of all; and adequately to portray the influence of modern means of transportation, and facilities for travel, upon the world of thought, in the spread of Christianity, and in the advancement of all that goes to make this country the happy dwelling place of a great and cultured people, would be well nigh impossible.

Shall we extend our vision yet farther into the past? Sitting here by the side of this senior locomotive engineer of the world are two centenarians, each born in 1799; the one eight months before and the other five days after the death of George Washington. Conceding for the hour only the correctness of those who contend that this is the first year of the twentieth, then Noah B. Bacon and William Zimmer are children of three centuries. Wild and untutored daughters of the forest, who knew no reservation save that bounded by the seas, lingered at their cradles to jabber in Iroquois over the white papooses. All the progress, as it seems to us, that the world has ever made is compassed in the circuit of these lives. They clothed their children, as they had been clad, in homespun. They received a fair education, but not in public schools, for there were none in this country, and perhaps none in the world, outside of New England. They were reared on farms, but the one was married and the other engaged before the world had produced an iron plow. They had families of children about them when our friend here was making his trial trip on the "Rocket;" and this antedated any railroad in the United States. When eight years of age, they might

have seen Robert Fulton experimenting with his steam propeller on the Hudson, but must need have waited thirty years yet before they could obtain passage on a steamship across the Atlantic ocean. When the fire went out on their hearths they sent their children to borrow from their neighbors or resorted to the tinder-box, for they were thirty-five years of age when the first friction-match was struck. They may have been playing with grandchildren when the first telegram was sent, and with great-grandchildren when the first telephone call was rung. At the time of their birth every important nation of earth recognized, sanctioned, and protected slavery. Citizens of the United States were hunting the sons of Ham in the wilds of Africa and bringing them in American ships for disposition upon the auction-block, and had the express protection of the constitution of the United States in so doing. During their youth it was not uncommon for men to sell their wives at auction in "merry England." The record shows thirty-nine such sales in Smithfield the year they were sixteen. They were past forty before several of the states of this union reduced the number of capital offenses below a score. Penitentiaries in their day were dungeons, where the convicted and the accused, the murderer and the thief, the robber and the trespasser, the harlot and the debtor, were kept in common quarters, amid personal sufferings and without protection. They were lads in their teens during the war of 1812; might have carried muskets and fought with Wellington at Waterloo; had grandchildren about them when Mexico surrendered to General Scott; were too old to join the mad rush to California for gold in 1849; would have been rejected on account of age had they sought to enlist in the war of the rebellion; and were living on "borrowed time" when the "Iron Prince" welded the German empire, lugged the boundary line of France twenty leagues to westward, and dictated the treaty that ended the Franco-Prussian war. When they were born the union embraced sixteen states, and had in round numbers 780,000 square miles of territory. Their conscious memory antedates the Louisiana purchase, the acquisition of Oregon and Washington, the cession of Florida by Spain, the annexation of Texas, the surrender of California and contiguous territory by Mexico, the Gadsden purchase, and the acquisition of Alaska, not to speak of our insular possessions. They have lived to see the contiguous territory of the United States multiplied by

four, her foreign commerce by twenty-five, her population by fourteen and one-half, and her church membership by four times fourteen and one-half. This country has been ever expanding, and in this regard has been excelled only by Christendom.

But I would not occupy your time with comparisons, or impose facts of common knowledge and familiar reference. A glance backward can but serve as a tonic, and forward as an inspiration. Standing near the line that separates centuries, with the past and its wonderful history crowding in upon the present, and the future so big with possibilities luring onward, it behooves you and me, gentlemen of the Twenty-eighth General Assembly, to be thoughtful men. It should not be our privilege simply to review and rejoice over what has been done by those who have gone before, or to speculate concerning what may be accomplished by those who shall come after us. It is ours to study present conditions, and to discharge personal and official obligations so as to accelerate rather than to retard the ever turning wheels of progress.

RESOURCES OF IOWA.

Suppose we briefly take an invoice of our present possessions. Iowa, during several of recent years, could have annually furnished every man, woman, and child in the United States a pound of cereals per day for 365 days. This is a larger ration than the average people of the world consume. In addition, we would have potatoes and other vegetables, grapes by the car-load, apples (some years by the train-load), and other fruits; $1,000,000 worth of canned goods per annum; 2,500,000 eggs a day; twenty-five car-loads of honey, and all the beef, and pork, and mutton, and butter, and cheese that can be produced on 8,500,000 acres of pasturage, and with 4,000,000 tons of hay. By feeding some of this grain we are able annually to slaughter 1,000,000 hogs and cattle worth $15,000,000, and export 5,000,000 more worth $65,000,000, and a half million dollars' worth of fat sheep.

We can keep our people from freezing with a product from Iowa mines of two and a half tons of coal per capita.

Not only is Iowa an agricultural state, but she is making a very creditable showing in manufactures. She ships woolen goods, spun and woven in this state, by the car-load to the best known wholesale firms in Philadelphia and New York,

shoes by the car-load beyond state lines, manufactured lumber into several states, and manufactured iron throughout the nation and into Europe, Asia, and Australasia. She produces annually 1,000,000 dozen pearl buttons, and gloves and mittens by the car-load. Besides these, all over the state small factories of different kinds are springing up.

Her facilities for producing beet sugar are unsurpassed. The beet growing lands of Europe cost per annum, in rent and fertilization, from $15 to $20 per acre. Most of the cane sugar lands cost, including water, quite as much. Iowa lands require no expense of this kind, and produce beets of unexcelled quality; and the pulp, after the saccharine matter is extracted, is claimed to be as good food for dairy cows as before their reduction. Shall we have sugar factories? The question must be speedily decided. What though it requires four or five hundred thousand dollars for each plant? There is over one hundred and sixty million dollars on deposit in the banks of Iowa to-day, of which more than one-third is owned by farmers, and in many counties of the state the farmers own 75 per cent of the bank capital also. I should be pleased to see beet sugar factories exempted from taxation for ten years. It is probable that if they are built considerable of the capital required will come from other states. Will we lose anything by inviting it hither?

GOOD ROADS.

The highways of Iowa ought to be greatly improved. Easy means of communication is the solution of all questions of commerce. Internal improvements distinguish energy and hopefulness from sloth and ignorance. I am convinced, from observation where the experiment has been tried, that it is far better to have highway taxes paid in cash, and expended with the same care and under like restrictions as protect the disbursement of other public funds.

OUR MERCHANT MARINE.

There are some matters of more general and national interest that I desire briefly to discuss at this time. Even in this most remarkable century, ever famous for its growth in wealth and material prosperity, there is one industry that has failed to advance with the years. I refer to our merchant marine. At

the beginning of the nineteenth century we were carrying ninety per cent of our foreign commerce in American ships. We now carry one-fifth or twenty per cent. Shall this continue? We are in possession of the Pacific ocean. Shall we build the ships requisite to its enjoyment? It is as truly ours, if we have the courage of our convictions, as are the islands that rise above its surface. Shall we not cut a passage way to it from the gulf, and develop to the fullest the trade which lies within our reach? To build a merchant marine will require both time and the same encouragement as the nations of Europe accord our maritime rivals. Never in the history of the world were such opportunities presented to any people as have come to us unsought, unplanned, and, I might say, unexpected. Our manufactories and our commerce are limited only by the capacity of the world to consume. The choice is presented of carrying it in American bottoms or buying transportation of Europe. The experience of the war and navy departments of the government during the last two years justifies the hope that soon the best shipyards in the world will find steady home employment, and that vessels built to fly the American colors will be accessible for all future demands.

GOOD MONEY.

The United States is conceded to be the great agricultural country of the world, and our manufactories find few rivals. There is no valid reason why we may not become the great commercial and financial center. But in order to do this we must have as good money as our European competitors. And what characterizes good money? I answer, certain and ready exchangeability. A due bill will remain at par so long as its maker maintains its exchangeability for legal funds at par on demand; and it will go to discount whenever the exchangeability fails. Silver is as good as gold only so long as it can be exchanged at par for gold. The principal objection made by those who contend against the free coinage of silver is based upon the fact that exchangeability is in no manner provided for, and it is believed that, left to themselves, gold and silver coin will fluctuate in value. The government should, I think, maintain the exchangeability of all its issue. Whoever has gold and prefers silver should have the absolute right to demand it in exchange. Whoever has silver and prefers gold should have the same privilege. The holder of greenbacks or

treasury notes should have guaranteed to him the absolute right of exchange for any kind of money that will better suit his convenience.

The first step in the direction of gold hoarding is an apprehension that in some way or by some means it will command a premium. There certainly can be no better way to safeguard the treasury than to guarantee exchangeability. I can see no increased danger by expressly providing for the exchange of silver for gold, and of gold for silver, than inheres in the redemption of greenbacks and treasury notes in gold. The proposition is logically correct. It is reasonable and right. The government issues a ten dollar treasury note for silver enough to coin twenty silver dollars, and provides for the redemption of the treasury note in gold. The transaction is as though the government paid ten dollars in gold for silver enough to coin twenty silver dollars. What though it coins but half of this? The profit in the transaction is represented by the seigniorage, and is held in the treasury. Is there any good reason why the government, having made the first exchange, directly or indirectly, of gold for silver bullion, should not make good the interchange of the silver coin for gold? If the silver bullion does not fluctuate in value, the redeemed silver coin, plus its complement of seigniorage, will sell on the market for ten dollars in gold. I therefore see no reason why the government should not protect its every issue of circulating medium by express provision for its redemption or exchange on demand for any kind of money that the holder may desire. Such a provision would be notice to the commercial world that every dollar of United States money is the equivalent of, and exchangeable for, 25.8 grains of gold, and would make a draft on New York as acceptable at the clearing houses of the world as one on London.

TRUSTS.

There is one other subject which to ignore, in an address on themes of public policy, would be considered bad manners. I refer, of course, to the question of trusts. Advanced civilization, improved opportunities, and great achievements have been accompanied with some ills to which former generations were strangers. There is no good that is not matched with evil. There is no height without a corresponding depth. The marvelous wealth that has been accumulated in recent years

throughout Christendom has not wholly equalized either comforts or luxuries. The distance which separates the grossly rich from the wretchedly poor does not decrease in proportion as opportunities multiply. Equality can be found only among savages. Travelers tell us that all Patagonian wives dive into the frozen seas and catch by hand the fish for their liege lords and children; that there are no castes, or classes, or social distinctions among them, for all eat their fish uncooked. But let a spelling-book and a new testament be dropped in among these people and all will be changed. What we call advanced civilization does not produce equality. I think the fact is universally regretted. I therefore speak, not in justification or with approval, but of conditions as I see them; that, seeing, we may be able to do our best to right the wrongs, to remedy the evils, and to make the pathway smoother and the burden lighter for the less favored.

Within the memory not only of our centenarian friends, but of many in the audience, there were no exemptions from taxation, no exemptions from execution sales, no statutory provisions for the protection of homesteads. I doubt not there are those present who have seen the last cow, the last pig, the last stick of wood, the last bushel of grain, and possibly the bread-bowl, taken by the sheriff in satisfaction of a debt. The people were all poor, and it occurred to no one to suggest protection for the weak. As wealth accumulated, legislators began devising means of protection for the less successful. With wages at fifty cents or less per day, and payable in barter and not in money, there was no danger to be feared from great aggregations of wealth. Our trouble may have arisen, in part at least, because we have been, as a people, what Matthew Arnold said of Chicago, "Too beastly prosperous." It is no fault of our laws, or of our humanity, or of our civilization that some are physically stronger than others; that some have better memory than others, or are better lawyers or doctors or financiers or cooks than others. The more favorable the condition the greater will be the separations. "Star Pointer" would make scarcely better time in deep mud than the veriest dray-horse; but improve the track, and his special speed endowments will become apparent, and the better the track the more apparent.

TO FIND THE EVIL.

Let us discover, if we can, the actual evil, for it certainly exists. Existing, we ought to be able to find it. Is the mere

possession of wealth objected to, or is it the improper use thereof? It cost $50,000 to develop a certain gold mine, during the progress of which scarcely a penny was realized, and no one knew when, if ever, it would pay. Was any one harmed by the expenditure? The outlay was wholly by those who had the money, and the enterprise was voluntary. The money was expended for labor, and the wages, when earned, were spent for the necessaries of life, and thereby men and women were supported, children clothed and fed, and those who produced the grain and the vegetables, and the meat and the cotton, and the wool and the manufactured fabrics, were afforded a market and were given employment. The loss rested solely upon those who believed that later on they would realize something from their investment, and their hopes were not in vain. The next few years witnessed a yield from that mine of many millions. To whom did this wealth belong? To those who had assumed no risk or to those whose courage, enterprise, and hope had led to the development of a wealth-producing plant? Who was damaged or made poorer by the enterprise? At whose hearth was the fire extinguished by reason of this outlay? Whose children suffered through the night, and who were compelled to sit at empty tables? Evidently no one. I say that wealth itself is not harmful to this country, and the evil which we all recognize, and would each gladly remedy, lies not at its door.

A year or so ago, in a certain city, the believers in a particular school of politics gave a great dinner on the anniversary of the birth and in memory of a great statesman. They turned several hundred plates at ten dollars each. They seem to have had the money with which to do this, and it is presumed it was accumulated or inherited in such a manner that their title had never been disputed. Who suffered by this expenditure? Among those benefited was the poor fellow who fished for terrapin on the Georgia coast, or for oysters in the bay; the producer of butter from the prairie; the caterer and his waiters; the florist; and the decorator. Ten dollars per plate was scattered that night among the toilers of this country. No one was harmed and many helped. The wealth there represented injured no one that night.

The people of this country in 1889 spent $17,000,000 for cut flowers. These aged gentlemen by my side never heard of "cut flowers" until they were grandfathers. Who received that

$17,000,000? It went almost entirely for labor. Who spent it? Quite largely people who thought they could afford it. Some, it may be, was spent by those who preferred to appear able rather than to retain it. The choice, however, was voluntary.

I passed through the dining-room of a public house not long ago, and a friend pointed out a cut-glass dish that had cost possibly $500, and he made the suggestion that doubtless four-fifths of the purchase price had been for labor and the balance was profit. Who is harmed by the cut-glass industry unless it be he who buys when his income is insufficient to justify the expenditure? I repeat that the naked fact of wealth, the mere production of luxuries, or the purchase of them, is not necessarily harmful, and must naturally increase the demand for labor and the volume of the world's earnings. If the mere existence or possession of wealth is not necessarily vicious, is the combination or aggregation of wealth harmful *per se*?

There are persons residing in this state to-day who, in making their first journey westward, bought a ticket at New York for Albany, then hired passage by carriage, and the transportation of their goods by dray, through the city, purchased another ticket and came to Buffalo, there to repeat the process, and again at Cleveland, then at Toledo, and ended their journey by rail at Chicago. Lest there should be combinations between the roads and a transfer of cars from one track to another, rather than a transfer of freight from one car to another, the roads were built of different gauge. As late as 1877 the tariff on a bushel of wheat from points on the Missouri river to Liverpool was 61½ cents; but at that time it went into warehouse at Chicago, changed hands, was reshipped, went into warehouse at New York, and perhaps at intervening points, and was several times handled and several commissions paid. A certain railway company now practically buys all the wheat offered at its stations; and, by reason of combinations with other roads and steamship lines, lays it down at Liverpool without the interposition of a single middleman or commission, and the freight rate on a bushel of wheat from Missouri river points to Liverpool is 32 cents. I am not so much as suggesting that it ought not to be less. I am only trying to show that the mere fact of combinations is not necessarily harmful, at least to the Western farmer. At the same time, I am not unmindful of the fact that the warehouseman of Chicago bitterly complains, the commission merchant files his protest,

and the laborer who operated the elevator and made the transfer and reshipment is thrown out of employment. We may prefer to return to the olden way, and transfer and reship, and pay commissions again and again, but I doubt if we ever shall.

MIDDLEMEN.

Many will remember that during the '70s there was a vigorous demand made to eliminate middlemen, as they were termed by speakers on the stump. It was then contended that one store could handle all classes of goods, and enough to supply every need in towns of ordinary size. It was urged that one factory was enough to make harvest machinery; and that all in excess of one constituted a burden upon the consumer, in that they increased the price by the amount of wages paid for traveling salesmen, rent charges, etc., etc. It was said that this one store should buy directly of the manufacturer, and that the jobber should be eliminated. Time has wrought the desired change; the prayer seems to have been, in a measure, answered. The department store (which it is not my purpose or province, or within my power, to defend) is here, and it handles all classes of goods and buys of the manufacturer, and frequently consumes the entire output of the factory, and the jobber and the traveling man are being eliminated. My only contention is that the conditions existing in the '70s were not wholly bad, but had their corresponding advantages; and that conditions so much desired then are not now wholly good, but have their complement of evil. I do not believe it was within the province of a legislature in the '70s to compel middlemen and small storekeepers and jobbers and traveling salesmen to retire from business, and I question the efficiency of legal provisions now to compel them to resume. Much as we may dislike it, "The old order changeth, giving place to new." I repeat, then, that aggregations and combinations of capital do not necessarily constitute the evil complained of. They may be and are dangerous, for they may, and frequently do, accomplish great harm, but they are not harmful *per se*.

MONOPOLIES.

The evil, gentlemen, as I discern it, is found in monopolies. I think those who contended at the trust convention in Chicago last fall that "trust" and "monopoly" should be treated as

synonymous terms were correct. I have yet to find the first man who has a word to say in extenuation or defense of monopolies. Gentlemen of the Twenty-eighth General Assembly, let it be your duty to crush every one within your reach, and, if you are successful, the people of this state will call you blessed, and every other state will take notice of your wisdom and good work, and will follow the course you shall have marked out.

I hope I may be excused from indulging in any very extended or detailed description of the pernicious effects of monopolies. This has been done so frequently that we may, I think, safely ask the defendant at this time to waive arraignment and the reading of the indictment. When the robins and jays are devouring my cherries I do not care to listen to my children's graphic amplification of the havoc they are producing. "Go and drive them off."

Many methods have been suggested for dealing with trusts and combinations, but some of them, I think, would open doors quite as dangerous as the ones through which have come these admitted evils. A governor of a great state, a learned and I am convinced a conscientious man, not long ago said he would forbid the sale of monopoly-produced goods within his state. Many in his audience cheered. If this be wise, gentlemen, and it can be accomplished, I hope it will be done in Iowa. But, first, what can be prohibited? The sale of intoxicating liquors has been prohibited in some states, but the inhibition rests upon the fact that intoxicating liquor is harmful in itself, at least in many instances, and the courts hold that the police authority of the state carries with it the right to prohibit the sale of that which in itself is harmful.

But can the sale of sugar be prohibited? Can the market be barred against nails, and wire, and lumber, and a thousand other things of universal consumption? Certainly not. All that my official brother could have intended was that he would prohibit the corporation which produced the article from doing business in his state. Very well. Let us follow this thought, and adopt it if wise. Suppose barbed wire is now produced by a monopoly, and I do not believe it a violent presumption. I doubt, gentlemen, whether a law prohibiting the sale of barbed wire in Iowa would be sustained by the courts. The present statute of the state expressly bars a recovery by any corporation, company, or firm, if it be proven at the trial that the

plaintiff is a trust or is guilty of having entered into any kind of an agreement or conspiracy to advance the price, or limit the output, of any article. Then, too, the person or firm or corporation can be heavily fined and punished, and its officers can be sent to jail.

Suppose you go further and make it a penitentiary offense for any officer or agent of a company, or person, to sell or offer for sale any goods made by a trust concern. Will the law be effective? Will prohibition prohibit? What would you advise county attorneys to do if some wholesale house in an adjoining state should sell barbed wire in Iowa that it had bought, perchance, of a trust or monopoly? Mark you, it is not the wire that has committed the offense. You cannot charge the product of the trust with moral turpitude and prohibit its sale or use, or bar the merchant, who simply sells it at a price which includes the profit of the jobber who lives beyond the confines of your state and who purchased of the trust. But suppose the statute be strong enough to prohibit the sale by any one, so that the article made by a monopoly shall itself be prohibited. Where will our farmers then go for wire? They will need some in the spring. I cannot but think my friend had failed to follow his suggestion, of prohibition, to its logical conclusion.

COMPETITION.

Not long ago, in a public address, a learned man of national reputation whose utterances I have come to regard very highly, and to read with great interest, made the suggestion that whenever competition failed it was the duty of the government to make provision for its return. This was not his language, but it was his thought. This read very well; and it has been referred to with editorial approval by some of the leading papers both East and West. If it is sound, it ought to be followed, for competition is the desideratum.

If the government is to legislate competition into existence, how shall it be done? I assume that no one will introduce a bill making it mandatory upon any person, who has sufficient capital, to engage in manufacture. Does he intend to have the government offer such a bounty, or provide such a subsidy, as that competition will naturally spring up? If such a course be contemplated, why not begin with a subsidy for a merchant marine? Here is a great trust, a monopoly. Foreign ships

carry our commerce and successfully stifle all competition. Our ships cannot compete with vessels that receive a bounty from their governments. I confess that I see more reasons for subsidizing an industry that has to compete against a subsidy than I do for offering a bounty to encourage competition against a monopoly that is charging exorbitant prices. The exorbitant prices themselves ought to create competition, and will under ordinary conditions. It is an easy matter, gentlemen, to generalize on these subjects. It is quite the reverse when one commences to draft a bill in specific terms. My judgment is that in this instance the gentleman to whom I refer is a better orator than he would be legislator. The provinces of the two are quite distinct.

PUBLICITY.

Suppose we adopt the policy so frequently recommended, and which to my mind is the most feasible of anything I have yet seen suggested, and require all corporations within the state to make report of the expenditures of their capital; and disclose what amount of water, if any, their stock carries; then require annual reports under oath, setting forth a general summary of their operations, the amount of business done, the expenditures for salaries, for material, and for labor, gross sales, and net profits. If these reports discover a large profit, will it not invite competition? Suppose there be ten millions engaged in the business, can not ten other millions be found, if the enterprise yields a ten per cent dividend? Most certainly. There is plenty of capital in the country seeking investment. Any enterprise that will insure six per cent can be capitalized and its stock floated, and to any amount. There is, however, gentlemen, one difficulty in sight. You have no authority to compel a corporation organized in a sister state to make report to any officer of this commonwealth. It is true you can prohibit its entrance into this state. You can exclude its agents and salesmen until it shall have furnished such a report as you may require; but as we have seen you can not prohibit it from selling its goods to a jobber who lives across the line, and he can sell it in this state, plus one profit. You can, I think, by this plan of publicity, successfully guard against the existence of trusts and monopolies on Iowa soil. But you will not thereby invite capital to cross the Mississippi river into this state. You may invite it out. Let me illustrate

my meaning. Eastern capitalists have caught a glimpse fruitful Iowa, and it is not uncommon for them to refer to her as a "dimple on the face of nature." There is now being formulated a scheme for the organization of a company with ten millions capital to develop the beet sugar industry of Iowa. It may or may not go up in thin air. For the purpose of this discussion it is unnecessary to determine that question here. The investors expect, at least they so claim, to reap large profits. They claim that beet factories, in other places in the United States, earn from twenty to fifty per cent profit, and waste the pulp; and they think much more can be realized with provision for saving the by-products. Suppose, gentlemen, you place upon the statute-books of this state a law requiring corporations to make disclosure of their profits, is it probable that this company will build its proposed ten or twenty 500-ton plants in Iowa, or will it build them in some state that has less objectionable legislation? And twenty beet sugar factories would not constitute a monopoly. The price of sugar would certainly not be increased thereby. The value of land in the vicinity of the plants might be enhanced. The company would take the risk of a removal of the present tariff on sugar, which would quite probably drive it out of business. It would also take the chance of inducing the farmers to grow beets, for without beets the plants would be worthless.

Do not let the suggestion of beet sugar plants stand in the way, gentlemen, of any legislation which may to you seem wise. I speak of it not to give assurance that the plants will be built. I know nothing about that, but I refer to it as an illustration. The same principle will be applicable to any other industry which may seek a home. Capital has the power of locomotion, and its rendezvous, like that of individuals, is always where it receives the kindest treatment. You can compel capital neither to come nor to stay. You can suggest that its room is preferable to its company, and it will heed the suggestion.

If all the states of the Union could be induced to unite upon some single policy, I would have no fear of successfully combating trusts in this country. They might be built up abroad, but they could then be effectually reached by means of a tariff. If monopolies are to exist anywhere, I prefer them in this country, and would as soon submit to the domination of the steel rail trust with its factories built and operated in Iowa

as where they are. If you can devise some way to bring about uniform legislation, so that capital shall find no more welcome elsewhere than in this state, it will be my pleasure to co-operate with you; or, if you can devise some statute which will relieve our people from the domination of monopolies either at home or abroad, I shall be glad to add my signature when the bill shall be presented for approval.

These evils did not exist in the first half, or to any extent in the first seventy-five years, of the century. They are of modern growth, and like every other growth, animal and vegetable, are incident to conditions. Change the conditions, and you change the fauna and flora of every country and every mountain side. Any legislation that will bring widespread financial disaster and ruin will result in the abolition of trusts and combines, and will dissipate all aggregations of capital. I think it is generally conceded that the trust problem must be solved by the national congress rather than by state legislatures. I have, therefore, referred to the subject, and perhaps indulged in a discussion of unnecessary length, rather to stimulate thought and investigation than to recommend specific legislative action.

I have already briefly referred to the recent death of one of Iowa's most honored and best beloved citizens, whose public service was varied and of great value to both state and nation. Hon. James Harlan, Iowa's first superintendent of public instruction, was elected to the United States senate in 1855, where he served with distinction until appointed secretary of the interior by Abraham Lincoln, which office he held during the administration of Andrew Johnson. He died at his home in Mt. Pleasant, October 5, 1899.

Hon. Cyrus C. Carpenter was register of the state land office from 1867 to 1871, representative in the Seventh and Twentieth General Assemblies, member of the Forty-sixth and Forty-seventh Congresses of the United States, and for two terms, 1872 to 1876, governor of this commonwealth. He died at his home in Fort Dodge, May 29, 1898.

Hon. Samuel Merrill, was representative in the Eighth General Assembly, commanded a regiment in the civil war, governor of Iowa for two terms, 1868 to 1872, and died in Los Angeles, Cal., on the 3d day of August, 1899. His remains were brought to Des Moines, his family home, and there interred.

Hon. James H. Rothrock died January 14, 1899. He was a

field officer in the volunteer forces during the civil war, state senator in the Ninth General Assembly, judge of the district court of Iowa from 1867 to 1876, and judge of the supreme court from 1876 to 1897.

Hon. John S. Woolson served with distinction as an officer in the United States navy during the civil war; was for twelve years a member of the state senate; in 1891 he received the appointment as judge of the United States district court in and for the Southern district of Iowa, and died in office on December 4, 1899.

Hon. Chas. L. Davidson, railroad commissioner of Iowa from 1894 to his death, died suddenly at his home in Hull March 15, 1898. He was a member of the house of representatives in the Nineteenth General Assembly of Iowa.

Hon. Levi S. Gates died suddenly during his first term as dairy commissioner, on October 11, 1898.

Charles A. Schaeffer, LL. D., president of the State University of Iowa, from 1887, died at his home in Iowa City on September 23, 1898.

Dr. Henry A. Gilman, for many years superintendent of the insane hospital at Mt. Pleasant, died suddenly in that city during his term of office on October 9, 1898.

These, each and all, led honorable lives, discharged public service faithfully, were much beloved by those who knew them personally or were associated with them officially, and are mourned by the people of their state.

In beginning the second term of service as the chief executive, there is little I can say likely to dispel any existing apprehensions, and less that will inspire confidence if that be wanting. Before the succeeding general assembly shall convene to inaugurate my successor the nineteenth century will have passed into history. Nothing is too great or noble or exalted to be confidently predicted of the people of Iowa, and no measure of hopeful expectancy is likely to transcend the consummation which shall be realized in the years that are to be.

Leslie M. Shaw

BIENNIAL REPORT

OF THE

AUDITOR OF STATE

ERRATA.

The total footing of the adjusted taxable value of county should read $526,653,905 instead of $520,653,905 as printed, on page 151.

FRANK F. MERRIAM, Auditor of State

PRINTED BY ORDER OF THE GENERAL ASSEMBLY

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1899.

BIENNIAL REPORT

OF THE

AUDITOR OF STATE

TO THE

GOVERNOR OF IOWA

JULY 1, 1899

FRANK F. MERRIAM, Auditor of State

PRINTED BY ORDER OF THE GENERAL ASSEMBLY

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1899.

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REPORT OF THE AUDITOR OF STATE.

STATE OF IOWA.
OFFICE OF AUDITOR OF STATE.
DES MOINES, November 1, 1899.

To His Excellency, Leslie M. Shaw, Governor of Iowa:

SIR—In compliance with the provisions of subdivision 11, of section 89, of the code, I have the honor to present herewith my report of the fiscal affairs of the state for the biennial period beginning July 1, 1897, and ending June 30, 1899. It is with especial gratification that I hand you this report, because of the remarkably prosperous condition in which the state's business is now shown to be. I find that, as a result of care and economies in legislation and administration, the past biennial period has seen the transference of our fiscal balance from the debit to the credit side of the ledger. A deficit of $411,000, approximately, two years ago, has been changed into a surplus of $415,000. The state enters the new biennial period with a reduction of the tax levy, and with prospects good for a still further reduction another year. It is, however, to be borne in mind that Iowa is still a rapidly growing community. New necessities will develop from year to year, demanding the expenditure of funds for institutions and administration. But, in general, it may be fairly said that our equipment of state institutions is nearly completed. From this time on they will grow with the growth of the state rather than be built from their beginnings. The foundations are laid, and well laid. It thus seems reasonable to hope that, with a continuation of the care and economy that have marked every department of the government during your excellency's administration, we will still further reduce the burdens of government in the near future, and that the reduction may be, unless for providential misfortune, permanent.

REVENUE AND TAXATION.

During the biennial period just closed, it is estimated that only 62 per cent of the total state revenue was raised by direct taxation. The remainder, or 38 per cent, of all funds raised for the state government, came from fees, taxation of corporations, federal aid to the Soldiers' home, payments by counties for the maintenance of their insane or other unfortunates in state institutions, refunds by the United States on account of the state's Spanish war expenditures, the collateral inheritance tax, and a few minor items. It is an interesting and perhaps significant fact, that the proportion of revenue collected in the form of direct taxes is growing smaller. Thus, during the last preceding biennial period, 67 per cent of the total revenue was raised by direct taxation, and only 33 per cent by the various indirect methods to which reference has been made.

The revenue collected during the last preceding fiscal period was $4,101,376.84; and for the period just closed, $5,079,403 29. There is thus shown an increase of $978,026.45. From this, however, should be deducted the amount refunded to the state treasurer under the provisions of Chapter 118, laws of the Twenty-seventh General Assembly, providing that treasurers of institutions should return to the state treasury money previously drawn for the institutions. The amount so covered back into the treasury was approximately $78,000. To this extent the increase in revenue was rather apparent than real, so that $900,000 is left as the total of actual increase in revenue. This increase has gone to the payment of the old deficit, the creation of the present surplus, and the payment of the expenses of the Spanish war; so that it appears, despite its increasing population and affairs, the state's government has been administered without an increase of the current expense. By direct taxation is meant the revenue raised by the levy under authority of the legislature. The reduction of direct taxation is the result of legislation making more general the taxation of corporations and collateral inheritance. The extent to which this policy has been enforced by recent legislation is forcibly suggested by the statement that in the past biennial period the revenue from these sources has increased over 50 per cent. This indirect taxation of corporations includes fees for filing articles of incorporation, taxation and fees of insurance companies, taxation of telephone, telegraph and express companies, fees for notarial commissions, pharmacy certifi-

cates, and a few other like items. On every one of these, the taxes or fees have been increased by recent legislation.

In this connection I desire to repeat a recommendation made by my predecessor in office in reference to the method of collecting taxes. While preserving the present system under which the legislature names a fixed sum for which the executive council shall levy, I should strengthen it by making the state tax a definite, fixed charge against each county. To this end the executive council should not only fix the millage of state taxes, but should divide the total of state taxes among the several counties in proportion to their valuations, and in announcing the levy should also present a table showing exactly how much each county is expected to pay. Then, instead of allowing the counties to remit their state taxes as they make collections, it should be required that 25 per cent should become due to the state, from the county treasurer, April 15th; 25 per cent July 15th; 25 per cent October 15th, and 25 per cent January 15th, making it an absolute charge against the counties. This exact distribution and arrangement of dates might be changed in the wisdom of the legislature; the point is to make the state tax a fixed charge; to make it due on a certain date or dates, and to require the counties to pay it when due. It would involve no hardship to the counties, but would rather be to their interest, for it would spur them to greater efforts in the direction of prompt and close collections. During the recent biennial period there has been charged off, as unavailable, $56,477.68 of state taxes. Unavailable simply means uncollectible, and the seriousness of such a loss will be appreciated when it is recalled that for every dollar of state taxes uncollected there is probably $10 of local taxes likewise delinquent. Such a measure would stimulate county officers to greater exertion, redounding to the benefit of the county much more than of the state.

Another matter to which I desire to call attention is the present method of charging to counties the cost of clothing furnished by the state at the College for the Blind, and the School for the Deaf. These accounts are insignificant in amount, but involve no inconsiderable labor and effort in collection. I would recommend that the state pay for this clothing, or, if this is not deemed best, that more definite legislation be enacted, indicating the exact nature of the county's obligation, and a more definite requirement as to its payment.

Another suggestion which I believe will need little argument to enforce it with those who have had practical experience in the management of county affairs, is that provision ought to be made for regular, periodic examination of the accounts of auditors and treasurers of counties, by competent accountants appointed for that purpose. These examiners should be appointed by some state authority, and should do their work under the supervision of, and report to, the auditor of state. These offices should be examined yearly, at the expense of the county. It would also be well to provide that the state examiners may be called on by counties to examine other county offices, at county expense, whenever the supervisors may deem advisable. Not the least benefit of such a system would be the promotion of more uniform and satisfactory methods of keeping accounts in the offices subject to examination.

THE NEW REVENUE LAW.

The new revenue law, passed by the Twenty-sixth General Assembly, has gone into operation during the past biennium, and has proved itself a very satisfactory piece of legislation. The wisdom of the legislators who framed it has been demonstrated by the fact that the change from an old and long-established basis to a new and necessarily experimental method has been accomplished with little friction and highly satisfactory results. The first complete assessment under the new law resulted in a reduction of $14,000,000 in the taxable valuation of the state. As the tendency is always to reduce the assessment from year to year, it is possible this decrease will eventually work a hardship in many counties. The state can increase its levy as the assessment decreases, not being limited to the number of mills it can levy. But the counties have not so wide discretion. Some counties are now compelled to levy to the full legal limit for some of their funds. If their assessed valuation should be reduced farther, it would entail serious embarrassment.

THE STATE SCHOOL FUND.

The abundance of money seeking investment, and the increasing demand for the Iowa farm loan as security, have resulted in such a reduction of interest rates as has made it difficult to invest the permanent school fund at the present

statutory rate, 6 per cent. The fund now amounts, in round figures, to $4,750,000. Of this, about $275,000 is in the hands of the counties, uninvested, because it cannot be placed at 6 per cent. The counties cannot return it to the state treasury, but must continue the interest payments just as if they had it invested. This condition entails severe hardship on counties which in the past have been able to furnish investments for large sums. Now, unable to invest it at the statutory rate, they must hold it, absolutely unproductive, and pay the 5 per cent interest. The natural result is that the call for these funds is limited, and the uninvested proportion is becoming constantly larger. The inequity seems especially severe because a county positively is forbidden to invest for less than 6 per cent. It cannot reinvest at a lower rate and make up the difference out of its own funds; it must hold the money, entirely unproductive, unless it can be placed at 6 per cent.

It will hardly be necessary, in view of these conditions, to recommend legislation under which these funds will again find borrowers. The simplest plan, and one which would not reduce the revenue of the school fund, would be to make optional with the county the 1 per cent commission now allowed them on loans. At present, on a 6 per cent loan, the school fund receives 5 per cent and the county takes the additional 1 per cent as commission, applying it to general county purposes. If this commission were optional, the funds could be loaned at 5 per cent, and the school fund would lose nothing. It seems not unreasonable to presume that the counties should attend to the loaning of these moneys, without compensation other than the general benefit of having access to a fund whose investment at such a rate must have a tendency to make interest rates moderate. Moreover, the patriotic consideration should not be without weight. The revenues go to the schools, and every county participates in them and ought to be willing to help invest them. General investors, among whom no other form of investment is more highly prized than the Iowa farm mortgage, unhesitatingly loan up to 50 per cent of the valuation on Iowa lands, and the state should do as well. The present limitation of loans to not over $1,000 on any piece of property is unnecessary and could well be repealed.

At present there is no requirement that payments of interest on the Agricultural college endowment fund shall be reported to the auditor of state. This interest is paid to the treasurer,

and accounted for by him. Having no record of these payments in his own office, the auditor accepts the treasurer's record in making his quarterly check of the treasury. As the general policy is to preserve a complete parallel between the accounts of the treasurer and auditor, so that one may be checked by the other, this one omission, in itself unimportant, throws the entire system out of gear. It would be well to have these interest payments reported to the auditor of state at the same time they are reported to the treasurer, thus making the accounts of both offices cover every receipt of money by the treasury.

PUBLICATION OF THE BIENNIAL REPORT.

The law for publication of reports now requires that the biennial report of the auditor of state, the bank report, and the building and loan report shall be bound in a single volume. For reasons of both economy and convenience, this should be changed so that the biennial report could be published in one volume and the bank and building and loan reports in another. The present volume, containing all three reports in one cover, is large, uwieldy and expensive. The great majority of persons desiring one report do not want both, and there is an unwarranted extravagance in sending both. Moreover, the bank and building and loan reports, if they were published separately, could be given to the public earlier in the year, when they would have much greater value; while at present they cannot be published till the biennial report is completed, at a necessarily late date. It is, therefore, recommended that the building and loan and bank reports be published in a separate volume, yearly, as soon after January 1st as they can be completed.

ESTIMATED RECEIPTS AND EXPENDITURES.

A condensed statement of the estimated receipts and expenditures for the current biennial period may not improperly be given in this connection. The detailed estimates will be found in statements No. 3 and 4.

RECEIPTS.

From state tax based on 3 2-10 mill levy for the last six months of 1898	$ 625,000
State tax based on 2 9-10 mill levy for 1899	1,500,000
State tax first six months of 1900, based on authorized levy by legislature, to produce $1,400,000	750,000

Interest on taxes, sales of laws, labor of convicts, miscellaneous fees	327,000
Taxation of insurance, telegraph and telephone and express companies	380,000
Payments from counties for support of insane and other state institutions	720,200
United States aid to Soldiers' Home, and excess pensions	112,000
Collateral inheritance tax	150,000
Total	$4,564,200

EXPENDITURES.

Salaries and expenses of state officers and employes	$ 662,550
Educational and state institutions	2,306,800
Agricultural and other societies and organizations	74,900
Arrest of fugitives, inheritance tax enforcement, providential contingencies, arrest of murderers, relief of Hull and Metz, Spanish war and defense	67,460
Historical building	35,000
Militia	100,400
State printer, binder, and state library	107,000
Interest on school loans, and publishing constitutional amendments	3,313
Twenty-eighth General Assembly	130,000
Miscellaneous expenditures	90,000
Total	$3,577,423

It thus appears that, without taking extraordinary expenditures of the Twenty-eighth General Assembly into consideration, there is a prospective excess of receipts, over ordinary expenditures, of $986,777. To this should be added the amount of surplus on hand June 30, 1899, which was $445,002.37, making a total of $1,431,779.37. This amount, less outstanding warrants June 30, 1899, $30,708.35, and undrawn extraordinary appropriations, less the amount to the credit of the Spanish war and defense fund, $244,662.62, leaves a net prospective surplus, for the purposes of extraordinary appropriation, of $1,156-408.40. Providing, of course, that the legislature deems it wise to authorize a levy so high as that estimated in the table of receipts.

On the basis of extraordinary appropriations in recent years it seems improbable that this entire surplus will be used for such purposes. A considerable reduction of the state levy would in that event be possible.

Respectfully submitted,

FRANK F. MERRIAM,
Auditor of State.

CONDITION OF THE TREASURY.

The amount of funds in the Treasury at the close of the last fiscal period, June 30, 1897, including agricultural college mortgage bonds, was $562,663.18, belonging to the several funds as follows:

General revenue	$ 36,672.96
Special university tax	11,083.72
Agricultural college endowment fund	514,906.50
Total	$ 562,663.18

The amount received from all sources during the fiscal period ending June 30, 1899, was $5,299,831.34, which was distributed to the several funds as follows:

General revenue	$ 5,079,403.29
Special university tax	111,494.47
Agricultural college endowment fund	56,554.03
Agricultural college additional endowment fund	47,000.00
Permanent school fund	978.63
Temporary school fund	1,027.31
Swamp land indemnity fund	3,373 61
Total	$ 5,299,831 34

The receipts being added to the balance on hand June 30, 1897, as shown above, makes $5,862,494.52 as the amount to be accounted for. The disbursements during the fiscal period ending June 30, 1899, were as follows:

General revenue	$ 4,671,073 88
Special university tax	72,400.00
Agricultural college additional endowment fund	47.000.00
Permanent school fund	978 63
Temporary school fund	1,027 31
Swamp land indemnity fund	2,623 61
Total	$ 4,795,103.43

Leaving a balance in the treasury, June 30, 1899, of $1,037,391.09, belonging to the several funds, as follows:

General revenue	$ 445,002.37
Special university tax	50,178 19
Agricultural college endowment fund	571,460.53
Swamp land indemnity fund	750.00
Total	$ 1,067,391.09

STATEMENT No. 1.

Showing receipts and disbursements during the fiscal period ending June 30, 1899.

RECEIPTS.

College for the Blind, refund improvement account	$ 759.84
College for the Blind, refund support account	10,935.46
Industrial Home for the Blind, refund support account	1,216.71
Industrial Home for the Blind, sale of manufactured articles	8,640.16
School for the Deaf, refund improvement account	409 00
School for the Deaf, refund support account	3,526 63
Auditor of state, fees	83,897 25
Clerk supreme court, fees	6,095.40
Oil inspector, fees	18,334.35
Secretary of state, fees	89,742.74
Superintendent of public instruction, fees	2,456.50
Institution for Feeble-Minded Children, refund improvement account	1,240.58
Institution for Feeble-Minded Children, refund support account	993.94
W. K. Boardman, dairy licenses	630.00
L. S. Gates, dairy licenses	574.00
B. P. Norton, dairy licenses	675.00
Insane collections, by superintendent	1,449.33
Iowa Columbian commission, refund	14 97
Milton Remley, costs refunded	40.00
Custodian sales	30.39
G. H. Hill, expenses refunded	20.00
Auditor of state, principal and interest Roach & Wold notes	19,306.86
Historical department, supplies	130.09
Executive council, fees	29.50
Interest refunded on warrant No. 10402	8.23
Sale geological reports	59.96
Governor's contingent fund, refund	10.03
Penitentiary, Anamosa	7,605.53
N. N. Jones, premium on sale of warrants	124.63
N. N. Jones, surplus convicts' earnings	45,298.37
H. J. Neitert, mileage refund	2 30
L. M. Shaw, United States aid, Soldiers' Home	101,344.84
G. A. Oliver, emergency warrant fund	2 50
W. K. Boardman, expenses refunded	35.50
Soldiers' Home pensions	7,933.33
Johnson Brigham, refund freight charges	11.00
Entomologist's fees	707.50
Sale of monument handbook	19.00
Sears McHenry, paymasters' refund	430.96
Johnson Brigham, drayage refund	.50
F. M. Powell, superintendent hospital	22 25
G. H. Hill, superintendent hospital	241.00
M. H. Byers, refund account Fiftieth Iowa	25.00
Hospital for the Insane, Cherokee, support	494 97
Hospital for the Insane, Clarinda, improvement	215.86
Hospital for the Insane, Clarinda, support	8,244.65
Hospital for the Insane, Independence, support	10,556.16

Hospital for the Insane, Mt. Pleasant, improvement	$ 512.94
Hospital for the Insane, Mt. Pleasant, support	2,901.88
Industrial School for Boys, improvement	808.83
Industrial School for Boys, file fund	457.20
Industrial Home for Boys, support	2,001.73
Industrial School for Girls, support	1,239.28
Insurance taxes	304,468.09
Interest on delinquent taxes	33,609 50
Orphans' Home, improvement	3.28
Orphans' Home, support	586 67
Peddlers' licenses	969.97
Penitentiary, Anamosa, improvement	175.96
Penitentiary, Anamosa, officers and guards	175.96
Penitentiary, Anamosa, support	4,760.04
Penitentiary, Anamosa, transportation	818.44
Penitentiary, Anamosa, library	2,223.50
Penitentiary, Ft. Madison, improvement	24.32
Penitentiary, Ft. Madison, transportation	546.32
Penitentiary, Ft. Madison, support	12,772.16
Penitentiary, Ft. Madison, library	3,397.81
Sale of laws	22,854.30
Soldiers' Home, support	4,194.68
Insane, dues from counties	729,996.52
College for the Blind, dues from counties	1,269 31
School for the Deaf, dues from counties	5,100.09
Institution for Feeble-Minded Children, dues from counties	19,320.50
Orphans' Home, dues from counties	57,134 55
Telegraph companies, taxes	40,213.89
Telephone companies, taxes	18,734.88
Pharmacy commission, fees accounts	17,700 00
Auditor of state, building and loan fee account	1,596 50
Express companies, taxes	12,179.71
Medical licenses	2,750.00
Sale of Memorial hall site	15,000.00
Collateral Inheritance tax	52,799 52
Support, North Dakota patients, College for the Blind	702.00
Adjutant-General's refund from Camp McKinley	68.52
Industrial School for Boys, board of inmate	9.00
Librarian, sale of typewriter	10.00
Sale of old arsenal	234 25
W. E. O'Bleness, sale of waste paper	5.25
Wabash Railroad company, refund transportation	8.93
Henderson Arms company, refund	12.46
Lewis E. Bolton, refund claim No. 10686	1 63
Trans-Mississippi Exposition commission	3,000.00
United States, refund, account Spanish war	91,483.78
Forty-ninth Iowa, refund, account Spanish war	340.65
Proceeds warrants, interest on school fund loans	1,368.61
State taxes, 2 8-10 mills, 1897; 3 2-10 mills, 1898	3,174,354.95
Balance in treasury June 30, 1897	36,672 96
Total	$ 5,116,076.25

DISBURSEMENTS.

Redemption of auditor's warrants	$ 4,613,287.31
Interest paid on same	57,786.57
Balance cash in treasury June 30, 1899	445,002.37
Total	$ 5,116,076.25

SPECIAL UNIVERSITY TAX.

Balance on hand June 30, 1897	$	11,083.72
Received from state tax, 1-10 mill		111,494.47
Total	$	122,578 19

DISBURSEMENTS.

Redemption Auditor's warrants	$	72,400.00
Balance in treasury June 30, 1899		50,178.19
Total	$	122,578.19

AGRICULTURAL COLLEGE ENDOWMENT FUND.

Amount mortgage bonds in treasury June 30, 1897	$	509,583.63
Amount cash in treasury June 30, 1897		5,322.87
Amount received from sale of lands, etc., to date		56,554.03
Total	$	571,460.53

DISBURSEMENTS.

Cash in treasury June 30, 1899	$	88,621.96
Mortgage bonds in treasury June 30, 1899		482,838,57
Total	$	571,460.53

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1897	None.	
Receipt by treasurer of state	$	978.63
Total	$	978.63
Disbursement by treasurer of state	$	978.63
Balance in treasury June 30, 1899	None.	

TEMPORARY SCHOOL FUND.

Balance in treasury June 30, 1897	None.	
Amount received from interest on state bonds	$	1,027.31
Total	$	1,027.31
Amount apportioned to counties		1,027.31
Balance in treasury June 30, 1899	None.	

SWAMP LAND INDEMNITY FUND.

Balance in treasury June 30, 1897	None.	
Amount received from United States government	$	3,373.61
Total	$	3,373.61
Disbursed to counties by treasurer of state		2,623.61
Balance in treasury June 30, 1899	$	750 00

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1899.

General revenue	$	445,002.37
Special university tax		50,178.19
Agricultural college endowment fund		571,460.53
Swamp land indemnity fund		750.00
Total	$	1,067,391.09

STATEMENT No. 2.

Showing the amount of warrants issued and to what charged, during the fiscal period ending June 30, 1899.

Adjutant-General's salary	$ 3,000.00
Attorney-General's salary	7,375.00
Attorney-General's per diem	792.22
Attorney-General's clerks' fund	2,164.52
Attorney-General's legal assistant	2,715.00
Attorney-General's traveling expenses	46.90
Auditor's salary	4,400.02
Auditor, executive council	999.98
Auditor, deputy	3,000.00
Auditor's clerks' fund	15,292.66
Board of control, including secretary's salary	12,749 99
Board of control, traveling expenses	429.46
Board of control, expenses	885.70
Board of control bulletins	306.00
Board of control, clerks' fund	10,187.75
Clerk of supreme court, salary	4,400.02
Clerk of supreme court, deputy	3,000.00
Clerk of supreme court, clerks' fund	4,049.99
Commissioner of labor, salary	3,000.00
Commissioner of labor, deputy	2,000.02
Commissioner of labor, expenses	696.90
Commissioner of pharmacy, enforcement fund	2,149.09
Custodian, salary	3,000.00
Custodian, expenses	34,891.51
Dairy commissioner's salary	2,873.50
Dairy commissioner, expenses	6,447 01
District Judge J. D. Smyth	5,000 02
District Judge Henry Banks, Jr	5,000.02
District Judge M. A. Roberts	5,000.02
District Judge F. M. Fee	5,000.02
District Judge F. W. Eichelberger	5,000.02
District Judge Robert Sloan	5,000 02
District Judge H. M. Towner	5,000.02
District Judge W. H. Tedford	5,000.02
District Judge F. R. Gaynor	5,000.02
District Judge G. W. Wakefield	5,000.02
District Judge William Hutchinson	5,000.02
District Judge John F. Oliver	5,000.02
District Judge J. D. Gamble	5,000.02
District Judge J. H. Applegate	5,000.02
District Judge A. W. Wilkinson	5,000.02
District Judge Benjamin McCoy	3,750.02
District Judge David Ryan	3,750.02
District Judge John T. Scott	1,250.00
District Judge W. G. Clements	1,250.00
District Judge A. R. Dewey	5,000 02
District Judge P. B. Wolfe	5,000.02
District Judge C. M. Waterman	1,176.08
District Judge J. W. Bollinger	3,823.94

District Judge W. F. Brannan	$ 5,000.02
District Judge Allen J. House	5,000.02
District Judge M. J. Wade	5,000 02
District Judge Thos. F. Stevenson	3,750.02
District Judge S. F. Prouty	1,250.00
District Judge W. F. Conrad	5,000.02
District Judge C. P. Holmes	5,000.06
District Judge W. A. Spurrier	958.33
District Judge C. A. Bishop	4,041.70
District Judge Amos S. Blair	5,000.02
District Judge J. J. Tolerton	1,250 02
District Judge F. C. Platt	3,750.00
District Judge D. R. Hindman	3,750.02
District Judge J. R. Whitaker	1,250 00
District Judge B. P. Birdsall	5,000.02
District Judge S. M. Weaver	5,000.02
District Judge Jno. C. Sherwin	5,000.02
District Judge J. F. Clyde	5,000.02
District Judge C. H. Kelly	3,041 66
District Judge L. E. Fellows	5,000.02
District Judge A. N. Hobson	5,000.02
District Judge W. B. Quarton	5,000.02
District Judge Lot Thomas	2,815 86
District Judge F. H. Helsell	2,184.16
District Judge A. B. Thornell	5,000.02
District Judge W. L. Smith	5,000 02
District Judge W. R. Green	5,000.02
District Judge N. W. Macy	5,000.02
District Judge S. M. Elwood	5,000.02
District Judge Z. A. Church	5,000.02
District Judge George W. Burnham	5,000.02
District Judge H. M. Remley	5,000.02
District Judge W. G. Thompson	5,000.02
District Judge Obed Caswell	5,000.02
District Judge W. N. Treichler	1,384.40
District Judge Fred O'Donnell	5,000.02
District Judge J. L. Husted	3,750.02
District Judge M. C. Matthews	1,250.00
District Judge W. S. Withrow	5,000.02
Fish and game warden	2,400.60
Fish and game warden, expense	6,411.07
Governor, salary and rent	7,200.00
Governor, executive council	999.98
Governor, secretary	3,000.00
Governor, contingent	10,286.20
Governor, contingent—to pay counsel	200.00
Janitors, nine months	6,090.03
Librarian and assistants	5,467.50
Librarian, catalogue	999.14
Librarian, clerks' fund	1,650 00
Mine inspectors' salaries	7,179.99
Mine inspectors' expenses	2,799.07
Mine inspectors' clerks' fund	895.00
Mine inspectors' board of examiners	346.60
Oil inspectors	2,000.00
Railroad commissioners' and secretary's salaries	16,699 25
Railroad commissioners' expenses	6,328.92
Secretary of state, salary	4,400.02
Secretary of state, executive council	999.98
Secretary of state, deputy	3,000.00
Secretary of state, clerk fund	9,347.60
Secretary of state, clerk of land office	2,300.00
Superintendent of public instruction	4,400 02

Superintendent of public instruction, deputy	$ 3,000.00
Superintendent of public instruction, clerks' fund	3,347.50
Superintendent of public instruction, school journal	185.60
Superintendent of public instruction, traveling expenses	425.90
Superintendent of weights and measures	100.00
Supreme Judge Josiah Given	8,000.02
Supreme Judge C. T. Granger	8,000.02
Supreme Judge G. S. Robinson	8,000.02
Supreme Judge Scott M. Ladd	8,000.02
Supreme Judge L. G. Kinne	2,000.02
Supreme Judge C. M. Waterman	6,000.00
Supreme Judge H. E. Deemer	8,000.02
Supreme court reporter's clerks' fund	600.00
Supreme court, contingent fund	3,568.47
Supreme court reporter	6,700.00
Treasurer of state, salary	4,460.02
Treasurer of state, executive council	999.99
Treasurer of state, deputy	3,000.00
Treasurer of state, clerks' fund	6,461.97
Veterinary surgeons	7,833.25
Agricultural College financial agent	3,764.09
Agricultural College, improvement fund	28,971.01
Agricultural College, improvement and repair funds	903.98
Agricultural College, current expense and support funds	25,957.26
Agricultural College, trustees	5,091.80
Agricultural College, experiment fund	644.72
Agricultural societies	39,565.03
State Agricultural society	4,945 25
Arrest of fugitives	10,013.03
Benedict Home	7,256.71
College for the Blind, improvement fund	4,498.00
College for the Blind, clothing fund	649.28
College for the Blind, support fund	48,908.89
College for the Blind, teachers' fund	10,807.59
College for the Blind, trustees' fund	1,126.40
State binder	37,793.37
Board of educational examiners	1,660.57
Board of health	10,055.81
Industrial Home for Blind	25,773.77
Industrial Home for Blind, trustees	1,012.10
Code, editing, annotating and publishing	37,493.54
Collateral inheritance tax, enforcement fund	1,519.21
Executive council, clerks' fund	4,328.98
Farmers' institutes	5,589.12
Geological survey	8,330.17
Geological survey, expenses	9,603.15
Gray uniforms	57.00
Historical building site	15,000.00
Historical building	20,154.49
Historical collection	11,750.98
Historical society	2,000.00
Horticultural society	3,500.00
Hospital for Insane, Cherokee	261,940.21
Hospital for Insane, Clarinda, improvement	70,798.95
Hospital for Insane, Clarinda, support	229,594.03
Hospital for Insane, Clarinda, trustees	1,522.60
Hospital for Insane, Independence, improvement	18,527.36
Hospital for Insane, Independence, support	292,600.26
Hospital for Insane, Independence, trustees	918.75
Hospital for Insane, Mt. Pleasant, improvement	17,603.01
Hospital for Insane, Mt. Pleasant, support	260,911.52
Hospital for Insane, Mt. Pleasant, trustees	1,009.72
Insane, nonresident	849.85

Institution for Feeble-Minded Children, improvement	$ 60,975.84
Institution for Feeble-Minded Children, support	196,732.84
Institution for Feeble-Minded Children, clothing	12,685.54
Institution for Feeble-Minded Children, ordinary expenses	16,500.00
Institution for Feeble-Minded Children, trustees	1,010.09
Industrial School for Boys, improvement	10,477.59
Industrial School for Girls, improvement	2,116.61
Industrial School for Boys, support	112,536.83
Industrial School for Girls, support	41,249.27
Industrial School, trustees	692.13
Iowa State University, improvement	1,760.33
Iowa State University, support	149,470.96
Iowa State University, endowment	5,000.00
Iowa State University, regents	5,854 25
State Library, book fund	10,000.00
State Library, repairs	250.00
State Library, circulating library	1,600.00
Interest on school fund loans	1,368.61
Iowa Weather Service	5,335.68
Mail carriers	1,375.00
Militia	79,185.65
Militia, storage	651 09
Miscellaneous expenses	36,445.36
Miscellaneous expenses, freight and expressage	2,992.91
Miscellaneous expenses, Code 36	336 49
Miscellaneous expenses, Code 164	4,467.51
Miscellaneous expenses, Code 165	26,998 66
Soldiers' and Sailors' Monument	5,584 50
New Orleans exposition claims	12,000.00
State Normal School, improvement	8,200.00
State Normal School, teachers	62,495.00
State Normal School, contingent and repair	16,000 00
State Normal School, trustees	2,209 40
State Normal School, secretary	180.20
Orphans' Home, improvement	7,167.17
Orphans' Home, support	98,999 65
Orphans' Home, trustees	725 39
Penitentiary, Anamosa, improvement	39,942.69
Penitentiary, Anamosa, escaped convicts	12 50
Penitentiary, Anamosa, officers and guards	102,29[illegible].98
Penitentiary, Anamosa, support	122,476 04
Penitentiary, Anamosa, transportation	2,430 66
Penitentiary, Anamosa, library	1,461 51
Penitentiary, Ft. Madison, improvement	8,335.80
Penitentiary, Ft. Madison, officers and guards	74,955 83
Penitentiary, Ft. Madison, transportation	2,097.01
Penitentiary, Ft. Madison, support	39,834 59
Penitentiary, Ft. Madison, library	344.93
Penitentiary, Ft. Madison, barn	1,811.43
Penitentiary, Ft. Madison, inspection	146.13
State printer	54,991.33
Transfer of convicts and insane	341.16
Relief of Hull	480 00
Relief of Metz	540 00
Reward for arrest of murderers	500 00
Soldiers' Home, improvement	15,527 00
Soldiers' Home, officers' salaries	13,947.00
Soldiers' Home, special contingent	429.83
Soldiers' Home, support	135,497.91
Soldiers' Home, transportation	1,186.10
Spanish war and defense fund	141,532 43
Teachers' institutes	10,300 00
School for the Deaf, improvement	540.99

School for the Deaf, clothing	$ 1,017.57
School for the Deaf, support	100,335.28
School for the Deaf, teachers	12,613.36
School for the Deaf, trustees	739 05
Entomologist	1,017.47
Twenty-second General Assembly special appropriation	872 50
Russian thistle extermination	20.10
Twenty-sixth General Assembly special appropriation	1,069.76
Iowa and Missouri boundary	54 22
Battleship Iowa silver service	5,000.00
Twenty-sixth General Assembly, special session, special appropriation	998 00
Hospital, Cherokee, commissioners	1,600.62
Investigating committee, state institutions	2,013.76
Trans-Mississippi exposition	34,000.00
Publishing constitutional amendment	1,135.75
Twenty-seventh General Assembly, mileage	2,097 00
Twenty-seventh General Assembly, members' salaries	82,225 00
Twenty-seventh General Assembly, officers' salaries	33,708.50
Twenty-seventh General Assembly, extra employes	2,486 00
Twenty-seventh General Assembly, special appropriations	12,215 91
Total	$ 4,196,494 93

STATEMENT No. 3.

Showing the estimated receipts for the fiscal period beginning July 1, 1899, and ending June 30, 1901.

From state tax based on 3 2-10 mills levy for last six months 1898	$ 625,000
From state tax based on 2 9-10 mills levy for 1899	1,500,000
From state tax, first six months for 1900, based on authorized levy by legislature to produce $1,400,000	750,000
From interest on taxes	30,000
From sales of laws	2,500
From insurance companies for taxes	300,000
From telegraph and telephone companies for taxes	65,000
From penitentiary—labor of convicts	80,000
From auditor of state—fees	85,000
From secretary of state—fees	80,000
From oil inspector	15,000
From clerk of supreme court—fees	5,000
From superintendent of public instruction—fees	2,500
From counties for support of insane	650,000
From counties for support of blind—clothing account	1,200
From counties for support of feeble-minded—clothing account	15,000
From counties for support of deaf—clothing account	4,000
From counties for support of Orphans' Home	50,000
From United States aid to Soldiers' Home	100,000
From dairy commissioner's licenses	1,500
From pharmacy commission	18,000
From express companies for taxes	15,000
From Soldiers' Home—account pensions	12,000
From board of health licenses	2,500
From collateral inheritance tax	150,000
From miscellaneous sources	5,000
Total	$ 4,564,200

STATEMENT No. 4.

Estimated expenditures for the fiscal period beginning July 1, 1899, and ending June 30, 1901, being such only as are contemplated by existing laws, and exclusive of any extraordinary appropriations that may be made by the General Assembly. Where the term "general law" is used opposite an estimate, it indicates that there is a standing appropriation for that purpose in the law, and no further appropriation will be necessary. The estimates are made to pay salaries and expenses up to April 1, 1902. All estimates for clerks' fund, Governor's contingent fund, and Railroad Commissioners' expense fund are made in accordance with Joint Resolution No. 5, passed by the Twenty-seventh General Assembly.

ACCOUNTS.	Estimated expenditures.	
Adjutant-general, salary	$ 3,000.00	
Attorney-general, salary	8,000.00	
Attorney-general, traveling expenses	1,000.00	
Attorney-general, clerk's fund	2,560.00	
Attorney-general, legal assistance	2,400.00	
Auditor of state, salary	4,400.00	
Auditor of state, executive council service	1,000.00	
Auditor of state, deputy's salary	3,000.00	
Auditor of state, clerk's fund	15,840.00	
Clerk of supreme court, salary	4,400.00	
Clerk of supreme court, deputy's salary	3,000.00	
Board of control, salaries (including secretary's)	21,000.00	
Board of control, traveling expenses	1,500.00	
Board of control, clerk's fund	15,000.00	
Board of control bulletins	3,000.00	
Board of control, investigation expenses	2,000.00	
Clerk of supreme court, clerical assistance	4,320.00	
Commissioner of labor statistics, salary	3,000.00	
Commissioner of labor, deputy's salary	2,000.00	
Commissioner of labor, expenses	1,000.00	
Commissioners of pharmacy, enforcement	2,500.00	General law.
Custodian of public property, salary	3,000.00	
Custodian of public property, expenses	45,000.00	
Dairy commissioner, salary	3,000.00	
Dairy commissioner, clerks' fund and expense	7,800.00	
District judges, salaries (fifty-three judges)	265,000.00	
Executive council, clerks' fund	5,500.00	
Fish and game warden	2,400.00	
Farmers' institutes	6,000.00	General law.
Governor, salary and room rent	7,200.00	
Governor, executive council	1,000.00	
Governor, private secretary	3,000.00	
Governor, contingent fund	10,440.00	
Governor, contingent fund to pay counsel	2,000.00	
Librarian and assistants, salaries	5,400.00	
Librarian, clerks' fund	2,640.00	
Mine inspectors, salaries	7,200.00	
Mine inspectors, expenses	3,000.00	General law.
Mine inspectors, clerks' fund	960.00	
Mine inspectors, board of examiners	400.00	
Mail carriers	2,200.00	
Railroad commissioners and secretary, salaries	16,200.00	

STATEMENT No. 4—CONTINUED.

ACCOUNTS.	Estimated expenditures.	
Railroad commissioners, clerks' fund and expenses	3,000.00	
Secretary of state, salary	4,400.00	
Secretary of state, executive council	1,000 00	
Secretary of state, deputy's salary	3,000 00	
Secretary of state, clerks' fund	10,800 00	
Secretary of state, land office clerk, salary	2,400 00	
Superintendent of public instruction, salary	4,400 00	
Superintendent of public instruction, deputy's salary	3,000.00	
Superintendent of public instruction, clerks' fund	3,980 00	
Superintendent of public instruction, traveling expenses	500.00	
Superintendent of public instruction, school journals	300 00	General law.
Superintendent of public weights and measures	100 00	General law.
Supreme judges, salaries (six judges)	48,000.00	
Supreme court, contingent fund (including janitor)	4,940 00	
Supreme court reporter, salary	4,800.00	General law.
Supreme court, clerks' fund	960.00	
Treasurer of state, salary	4,400 00	
Treasurer of state, executive council	1,000.00	
Treasurer of state, deputy's salary	3,000.00	
Treasurer of state, clerks' fund	9,160.00	
Veterinary surgeon, per diem and expense	10,000 00	General law.
Agricultural College, financial agent	4,000 00	General law.
Agricultural College, repairs, general improvement and current expense	37,000.00	General law.
Agricultural College, trustees' per diem and expense	5,200.00	General law.
Agricultural societies	40,000 00	General law.
Arrest of fugitives	10,000.00	General law.
Board of control, support and ordinary expense, state institutions	2,025,600 00	
Board of educational examiners	1,750 00	General law.
Board of health	10,000.00	General law.
Collateral inheritance tax enforcement fund	3,000.00	
Geological survey and expenses	20,000.00	General law.
Historical building	35,000.00	
Historical collection	12,000.00	General law.
Historical society	2,000.00	General law.
Horticultural society	5,000.00	General law.
Interest on school fund loans	1,313.00	
Iowa weather service	5,400.00	General law.
Iowa State University, endowment and support	151,000.00	General law.
Iowa State University, board of regents	6,000 00	General law.
Militia	100,400 00	General law.
Miscellaneous expenditures	90,000 00	
Normal schools, teachers' salaries and contingent	75,000.00	General law.
Normal schools, trustees' per diem and expense	2,500.00	General law.
Normal schools, secretary	500.00	General law.
Providential contingencies	50,000 00	
Reward for arrest of murderers	1,000.00	
Relief of Joseph Metz	480.00	General law.
Relief of F. M. Hull	480.00	General law.
State printer	55,000.00	General law.
State binder	38,000.00	General law.
State library	14,000.00	General law.
Spanish war and defense fund	2,500.00	
Teachers' institutes	9,900.00	
Twenty-eighth General Assembly	130,000.00	
Publishing constitutional amendment	2,000.00	
Total	$3,577,423.00	

STATEMENT No. 5.

MISCELLANEOUS ITEMS.

Showing warrants outstanding June 30, 1897; amount of warrants issued during the fiscal period ending June 30, 1899; amount of warrants outstanding June 30, 1899, and the amount issued to the insane hospitals.

WARRANTS—GENERAL REVENUE.

Warrants outstanding June 30, 1897	$ 447,500.73	
Warrants issued from July 1, 1897, to June 30, 1899, inclusive	4,196,494.93	
Total		$4,643,995 66
Amount redeemed from July 1, 1897, to June 30, 1899, inclusive	$4,613,287.31	
Warrants outstanding June 30, 1899	30,708.35	
Total		4,643,995.66

WAR AND DEFENSE.

Amount of warrants outstanding June 30, 1897	135.43

(None issued or redeemed during the past fiscal period.)

HOSPITALS FOR THE INSANE.

The superintendents have certified to this office, quarterly, the amount of board and clothing under section 1428, code of 1873, and section 2292, code of 1897, as follows:

Mt. Pleasant	$ 277,761 03
Independence	313,502 83
Clarinda	241,125.33

Warrants have been drawn on account of support for insane under section 1390, code of 1873, and section 2257, code of 1897, and requisition of board of control, July 1, 1897, to June 30, 1899, inclusive, as follows:

Warrants—Mt. Pleasant	$ 260,921.98
Warrants—Independence	298,552.96
Warrants—Clarinda	229,344.03

Of the above amount paid for support of the insane, $116,501.02 was for support of state patients or those without any known residence.

STATEMENT No. 6.

Showing the extraordinary appropriations of the Twenty-sixth and Twenty-seventh General Assemblies undrawn, at close of business, June 30, 1899.

NAME.	AMOUNT.
Agricultural College	$ 3,208.48
Benedict Home	2,513.21
Capitol building	1,151.99
College for the Blind	7,766 64
Historical building	34,845.51
Gray uniforms	932.50
Hospital, Insane, Cherokee	3,203.25
Hospital, Insane, Clarinda	4,102 69
Hospital, Insane, Independence	1,172.64
Hospital, Insane, Mt. Pleasant	3,909 93
Industrial Home for Blind	6,883.10
Institution for Feeble-Minded Children	1,114.74
Industrial School for Boys	4,481.24
Industrial School for Girls	2,083.39
Iowa State University	5,500 00
Miscellaneous expense—code, section 36	668 51
Miscellaneous expense	09
Miscellaneous expense—code, section 164	2,832.49
Miscellaneous expense—code, section 165	45,701.34
Normal School	11,500.00
Orphans' Home	4,943 59
Penitentiary, Anamosa, improvements	20,445.04
Penitentiary, Anamosa, transportation	3,817.81
Penitentiary, Ft. Madison, improvements	6,438 82
Penitentiary, Ft. Madison, transportation	1,949.81
Providential contingencies	50,000.00
Trans-Mississippi Exposition	4,000.00
Twenty-seventh General Assembly special appropriation	188.93
School for the Deaf	4,518 01
Agricultural Society	54.75
Soldiers' Home	473 00
Spanish war and defense	450,292.00
Fish and game warden's expenses	4,816 02
Total	$694,954 62

STATEMENT No. 7.

Showing amount collected on account of collateral inheritance tax, from October 1, 1897, to June 30, 1899.

DATE.	ESTATE OF—	COUNTY.	AMOUNT PAID.
1897.			
October 8	C. J. H. Witt	Scott	$ 42.54
October 13	D. H. Lehmkuhe	Carroll	390.50
October 29	John Ott	Scott	1,297.86
November 13	Maggie Brickel	Scott	81.27
November 27	John Leppien	Scott	17.25
December 11	Elizabeth Morrison	Des Moines	53.03
December 23	Lizzie Dunshane	Worth	1.35
1898.			
January 21	George Smith	Dubuque	84.06
January 22	E. M. Carey	Montgomery	10.63
January 22	E M. Carey	Montgomery	10 63
January 31	Mary K. Edinger	Jackson	51.06
February 11	Simon Wagner	Black Hawk	539.78
March 1	Samuel Rawley	Page	337.13
March 19	Anne Thomas	Louisa	150.00
April 11	E. M. Carey	Montgomery	3.53
April 21	T. H. McGee	Scott	2,900.00
May 9	Jemima Lagrange	Scott	30.66
May 9	Maria Kendall	Scott	14.23
May 11	A. F. Stillwell	Fayette	793 14
May 11	Charles O. Leslie	Scott	391.68
May 19	Elvina M. Carey	Montgomery	3.53
May 20	Matilda Dickinson	Hancock	23 00
May 23	Olof Peterson	Page	305.95
June 1	Elvina M. Carey	Montgomery	3.53
June 6	Mary Shields Smith	Wapello	105.00
June 13	Mary Bowley	Scott	347.03
June 16	S. O. Kirkpatrick	Washington	110.48
June 24	B. F. Rolfe	Mitchell	50.00
June 27	Lewis Paxson	Delaware	950.00
July 13	Anton Mauderschied	Jackson	111.91
July 13	Reuben Knapp	Mitchell	35.00
August 1	George Rhodes	Dubuque	101.18
August 4	A. Lederer	Polk	250.00
August 4	A. Lederer	Polk	250.00
August 5	A. Lederer	Polk	100 00
August 8	Alfred Treadway	Dubuque	75.00
August 9	David Clough	Muscatine	625.60
August 29	A. Lederer	Polk	250.00
August 29	A. Lederer	Polk	50.00
August 30	A. Lederer	Polk	875.00
September 2	Jonathan Hunt	Louisa	9 45
September 2	Deloss Fuller	Butler	401.24
September 3	A. F. Gunther	Webster	225.00
September 8	Bernard Wagner	Dubuque	138 58
September 9	M. J. Blue	Henry	150.62
September 12	Wilhelmina Peterson	Scott	48.08
September 14	John H. Gouch	Appanoose	42.50
September 14	John S. Conley	Dubuque	585.78
September 15	Ira Burlingame	Scott	138.87
September 20	Rebecca Hickok	Wapello	67.93
September 30	Solomon Shroyer	Winneshiek	22.05
October 6	August Schwein	Scott	3.42
October 8	S. L. Vest	Wayne	1,317.05
October 12	Gertrude Goob	Scott	21.28
October 13	Eli Holley	Wapello	147.00
October 20	Sarah F. Rawson	Johnson	243.70
October 20	James C. McAdam	Henry	83 02
October 21	Dominick Willmess	Clayton	377.98

STATEMENT No. 7—CONTINUED.

DATE.	ESTATE OF—	COUNTY.	AMOUNT PAID.
October 24	James O. McAdam	Henry	11.85
October 27	Julia P. Whiting	Monona	170 00
October 28	Elizabeth Marti	Clayton	32.48
October 28	Emma E. Vanorsdalen	Adams	555.00
October 28	C A. Kellogg	Lee	1,237.14
November 4	Emma E. Vanorsdalen	Adams	97.94
November 9	Emma E. Vanorsdalen	Adams	5.08
November 9	A. Lederer	Polk	250 00
November 14	A. Lederer	Polk	500.00
November 25	Michael Brierton	Johnson	2,046.55
December 6	Phoebe Rodman	Winnebago	93 65
December 10	Barntje Vander Zwaag	Sioux	59.59
December 10	Isaiah Frankel	Mahaska	125.00
December 10	Nettie E. Buckman	Winneshiek	23 47
December 12	George W. Pierce	Calhoun	24.60
December 15	Albert Swanson	Boone	64.45
December 17	Daniel Bear	Fayette	247.10
December 20	Phoebe Rodman	Winnebago	140.21
December 22	Charles W. Bittman	Dubuque	250.00
December 23	Charles W. Bittman	Dubuque	1,159 78
December 23	Haloor Aslokson	Winnebago	215.63
December 23	Emma A. Babcock	Clayton	196.50
December 23	Maria Haynes	Des Moines	415 54
December 27	Patrick J. Small	Woodbury	53.90
December 29	John Cochran	Marion	219.41
December 31	Charles W. Bittman	Dubuque	5.50
1899.			
January 5	Christy Grandle	Linn	153.92
January 5	Christy Grandle	Linn	489.15
January 6	Michael Brierton	Johnson	27.40
January 7	Abijah Howard	Mitchell	360.98
January 9	R. M. Raub	Des Moines	3,137.40
January 11	Albert Samson	Boone	8.80
January 12	S. C. Bowman	Cedar	35.00
January 16	Martha S. Olson	Buena Vista	385.67
January 20	George H. Newman	Clay	94.00
January 23	R. L Thomas	Polk	700.00
January 25	E. B Manchester	Harrison	300.00
January 28	Icymanda Dean	Johnson	179 22
January 30	Mary J. Smyth	Linn	83.31
February 3	C. W. Shaeffer	Scott	1,372.48
February 3	Evert J. Peming	Lyon	244.27
February 3	Christina Rectenbaugh	Adair	523.35
February 3	E. M. Davis	Clinton	65 81
February 6	Samuel Worley	Lee	256.05
February 10	S G. O Homans	Linn	161.90
February 10	Mary D. McMasters	Mahaska	209.57
February 13	A. E. Crookham	Mahaska	1,527.87
February 14	Mary A. Jenkins	Scott	276.37
February 16	Thomas Orain	Clay	225 00
February 16	Mrs G. B. Meyer	Keokuk	75.00
February 16	Samuel Pearson	Humboldt	755 87
February 21	Helen Leslie	Scott	2.25
February 21	Alfred N. Poyneer	Tama	65 00
February 21	Mary W. Quick	Lyon	239.05
February 21	Ann J. Garrett	Scott	73.47
February 23	Jonathan Allen	Greene	46.83
February 25	Louisa Webber	Allamakee	41 94
February 25	Thor T. Rudi	Winneshiek	11.30
February 25	Elizabeth Tuttle	Jones	65.33
February 25	Marven Peterson	Pottawattamie	92 35
February 28	Charles Weiblen	Polk	42.55
March 1	Edward Flynn	Jones	206 85
March 3	Louisa Weber (Int.)	Allamakee	3.08
March 6	Martin Bonstetter	Kossuth	59.40
March 7	Julia A. Walker	Story	1,000.00
March 7	Wilfred T Bell	Buena Vista	262.27
March 8	Jane Knutson	Winnebago	49.80
March 10	Thomas Kelley	Pottawattamie	266 23
March 10	C. M. Boesch	D s Moines	80 00
March 11	Louisa Funston	Mahaska	484.55
March 11	A. F. Stilwell	Fayette	236 71
March 14	Stanton H. McCammon	Polk	208.78
March 21	John Tremayne	Mahaska	694.53
March 23	George Taylor	Bremer	62.80
March 24	Michael Smith	Lucas	393 02

STATEMENT No. 7—CONTINUED

DATE.		ESTATE OF—	COUNTY.	AMOUNT. PAID.
March	25	John A. Seibertz	Black Hawk	$ 12.99
March	27	Charlotte H. M. Stevens	Johnson	346.31
March	27	Francis A. Walker	Des Moines	200.00
March	27	Osgood D olittle	Des Moines	212 23
March	31	Ole Evenson	Woodbury	144.36
April	1	Angelina R. Shugart	Pottawattamie	150.00
April	5	Thomas H. Cleaver	Jefferson	266 31
April	6	Samuel Calhoun	Washington	195 00
April	7	Mary Karwin	Clayton	98.74
April	7	F. E Whitmore	Cherokee	50 00
April	8	Garrett Hendrickson	Pocahontas	37 32
April	10	Jane Breckenridge	Polk	144.24
April	12	John Nuttall	Polk	115.71
April	13	Henry Atchison	Jasper	87.38
April	13	Salone Merrill	Webster	37.50
April	13	A. Van Rooden	Sioux	391.50
April	14	Henry Strause	Clayton	132.14
April	15	Robert Maxwell	Floyd	440.03
April	17	Rachel Montgomery	Delaware	200.00
April	18	John White	Linn	902.50
April	18	John White	Linn	150 00
April	18	John Arnett	Tama	1,070.26
April	19	Peter Wilmes	Clayton	574.05
April	19	John White	Linn	147.75
April	19	John M. Moore	Jefferson	381.29
April	19	Hy. J. Griswold	Calhoun	50 00
April	19	Hy. J Griswold	Calhoun	50.00
April	19	Hy. J. Griswold	Calhoun	50.00
April	19	Hy. J. Griswold	Calhoun	25.00
April	19	Hy. J. Griswold	Calhoun	25.00
April	24	Robert R Evans	Muscatine	99.56
April	24	Dewitt C. Richman	Muscatine	5.00
April	25	Thomas P. Booth	Fremont	268.95
April	26	D. J. Hylle	Worth	10.00
April	26	Frederick Wernke	Dubuque	75 86
April	27	Curten F. Stone	Tama	2.40
April	29	George W. Scoville	Cass	47 36
April	29	Narcissa D. Campbell	Wayne	7.00
April	29	Mary Kearney	Pottawattamie	223.23
May	1	Robert Codden	Marshall	28 96
May	1	J. S. Dole	Jefferson	140.00
May	1	J. S Dole	Jefferson	405.87
May	3	John J. Flynn	Butler	106.12
May	8	Robert Cadden	Marshall	1.91
May	8	W. T. Bell	Buena Vista	3.83
May	11	John Nuttall	Polk	15.22
May	12	Claus J. Peters	Scott	110 00
May	13	John Gerken	Montgomery	60.00
May	13	Henrietta J Sykes	Dubuque	193 23
May	15	Catharine H. Thompson	Cedar	186.63
May	16	Catharine E. Lindsay	Scott	12.50
May	23	Amy Tulloss	Johnson	34.45
May	24	William Doughty	O'Brien	69.19
May	27	Frederick Moack	Scott	96.58
May	27	Annie Overholt	Johnson	68.10
May	27	Frances M Lewis	Wayne	74.79
May	29	Richard C. Rice	Woodbury	12.50
May	29	M. S Chenoweth	Montgomery	62.23
June	2	Warren Danforth	Winneshiek	480 00
June	2	Bridget Nolan	Johnson	17.85
June	3	Michael C. Redmond	Tama	455.51
June	5	J. H. Walton	Dubuque	268.50
June	6	Leverett L Fuller	Wayne	97 32
June	8	Matilda Carlisle	Polk	55.30
June	8	Matilda Carlisle	Polk	84 70
June	8	Matilda Carlisle	Polk	15.00
June	9	Juergen Anderson	Scott	75.00
June	14	Emily Hendrickson	Clayton	173.65
June	16	Fritz Dircs	Scott	10.10
June	19	Michael Meagher	Clinton	135.87
June	24	John S. Conley	Dubuque	17.02
June	28	Henry Herschler	Des Moines	260.84
June	29	Robert F. Armstrong	Marshall	533 23
June	29	Joel Eaton	Pottawattamie	111.77
June	29	Thomas Kiernan	Clinton	268.16
		Total		$ 52,799.52

STATEMENT No. 8.

Showing fees received by the Auditor of State from Insurance companies during the fiscal period ending June 30, 1899, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
June	1897	July	3	1897	$ 974.00
July	1897	August	2	1897	781.00
August	1897	September	4	1897	807 50
September	1897	October	1	1897	695.00
October	1897	November	2	1897	705.50
November	1897	December	2	1897	852.00
December	1897	December	31	1897	326 00
January	1898	February	2	1898	202.50
February	1898	March	2	1898	12,483.00
March	1898	April	2	1898	15,686.00
April	1898	May	3	1898	3,489.00
May	1898	June	1	1898	963 50
May	1898	June	10	1898	142.50
June	1898	July	2	1898	1,069 00
July	1898	August	1	1898	1,517.00
August	1898	September	3	1898	1,022.00
September	1898	October	3	1898	857.50
October	1898	November	3	1898	690.50
November	1898	December	1	1898	711.00
December	1898	December	31	1898	463.50
January	1899	February	1	1899	200.00
February	1899	March	4	1899	25,072 50
March	1899	April	5	1899	6,933.25
April	1899	May	4	1899	3,180 50
May	1899	June	1	1899	1,852.00
June	1899	June	30	1899	1,221.00
Total	....		....		$ 83,897.25

STATEMENT No. 9.

Showing the fees received by the Auditor of State on account of building and loan associations during the fiscal period ending June 30, 1899, the month in which same were earned, and the date paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
June	1897	July	3	1897	$ 5.00
January	1898	February	2	1898	503.00
February	1898	March	2	1898	292.00
March	1898	April	1	1898	10.00
		December	31	1898	1.00
January	1899	February	2	1899	418.00
February	1899	March	1	1899	202.50
March	1899	April	3	1899	145.00
April	1899	May	4	1899	15 00
May	1899	June	2	1899	5.00
Total	....	.....	....	.....	$ 1,596.50

STATEMENT No. 10—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
Eagle Fire	.....	48.00	52.00
Equitable Fire and Marine—Providence, R. I	.....	58.00	64.00
Erie Fire—New York, N. Y	.....	34.00	54.00
Farmers Fire—York, Pa	4.00	150.00	162 00
Fire Association of Philadelphia—Philadelphia, Pa	46.00	692.00	616.00
Firemens—Newark, N J	8.00	120.00	114.00
Firemans Fund—San Francisco, Cal	19.00	240.00	211.00
Franklin Fire—Philadelphia, Pa	12.00	116.00	114.00
Fidelity Fire Insurance Company—Baltimore, Md	.....	.....	20.00
German—Freeport, Ill	44.00	1,050.00	1,066.00
German Alliance—New York, N. Y	38.00	172 00	144.00
Germania Fire—New York, N. Y	10.00	260.00	260.00
German-American—New York, N. Y	130.00	1,046.00	834.00
Girard Fire and Marine—Philadelphia, Pa	10.00	142 00	132.00
Grand Rapids Fire—Grand Rapids, Mich	16 00	290.00	264.00
Glens Falls—Glen Falls, N. Y	12.00	286.00	262.00
Greenwich—New York, N. Y	10.00	256.00	276.00
German Fire—Pittsburg, Pa	.....	87.00	60.00
Hamburg-Bremen—U. S. Branch—New York, N. Y	.....	90.00	90.00
Hanover Fire—New York, N. Y	4.00	168.00	216.00
Hartford Fire—Hartford, Conn	40 00	1,228.00	1,146.00
Home—New York, N. Y	50.00	856.00	816.00
Helvetia Swiss Fire—U. S. Branch—New York, N. Y	.....	68.00	58.00
Imperial Fire—U S. Branch—Boston, Mass	8.00	174.00	158.00
Insurance Co. of North America—Philadelphia, Pa	38.00	700.00	628.00
International Insurance Company—New York, N. Y	.....	85.00	46.00
Lancashire—U. S. Branch—New York, N. Y	14.00	296.00	276.00
Lion—U. S. Branch—Hartford, Conn	.....	50.00	58.00
Liverpool and London and Globe—U. S. Branch—New York, N Y	16.00	434.00	390.00
Lumbermens Insurance Company—Philadelphia, Pa	.....	.....	103.00
London Assurance—U. S. Branch—New York, N. Y	2 00	148.00	174.00
London and Lancashire—U. S. Branch—Chicago, Ill	14.00	232.00	194.00
Law Union and Crown—U. S. Branch—New York, N. Y.	90.00	72.00	56.00
Liverpool and London and Globe Ins. Co., of New York, N. Y	.....	58.00	44.00
Manchester Fire—U. S. Branch—Chicago, Ill	58.00	336.00	242.00
Manufacturers and Merchants—Pittsburg, Pa	2.00	76.00	78.00
Magdeburg Fire—U. S. Branch—New York, N. Y	.....	90.00	66.00
Mechanics—Philadelphia, Pa	6.00	70.00	68.00
Mercantile Fire and Marine—Boston, Mass	4.00	54.00	54.00
Merchants—Providence, R. I	2.00	58.00	58.00
Merchants—Newark, N J	18.00	152.00	206.00
Michigan Fire and Marine—Detroit, Mich	.....	52.00	58.00
Minnesota Farmers Hail—Minneapolis, Minn	.....	36.00	58.00
Milwaukee Mechanics—Milwaukee, Wis	24.00	308 00	293.00
Milwaukee Fire—Milwaukee, Wis	.....	98.00	253.00
Manhattan Fire—New York, N. Y	2.00	46.00	.....
National Fire—Hartford, Conn	28.00	636.00	606.00
National Standard—New York, N. Y	.....	30.00	20.00
Newark Fire—Newark, N. J	2.00	58 00	54.00
New Hampshire Fire—Manchester, N. H	20 00	195.00	189.00
Niagara Fire—New York, N. Y	4 00	264.00	312 00
Netherlands Fire—U. S. Branch—Hartford, Conn	.....	92.00	70.00
Northern Assurance—U. S. Branch—New York, N. Y	42.00	286.00	286.00
North British and Mercantile—U. S. Branch—New York, N. Y	36.00	688.00	724.00
North German Fire—U. S Branch—Chicago, Ill	2.00	66.00	62.00
Northwestern National—Milwaukee, Wis	48.00	855.00	929.00
Norwich Union—U. S Branch—New York, N. Y	4.00	110.00	104.00
Norwood Fire—New York, N. Y	2.00	54 00	.....
Norwalk Fire—Norwalk, Conn	33.00	76.00	66.00
Orient—Hartford, Conn	18 00	206.00	180.00

STATEMENT No. 10—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1898, inclusive.	From January 1, 1898, to Dec. 31, 1899, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
Pacific Fire—New York, N. Y	$ 10.00	$ 184.00	$ 172.00
Palatine—U. S. Branch—New York, N. Y	2.00	142.00	138.00
Pennsylvania Fire—Philadelphia, Pa	66.00	416 00	328 00
Phenix—Brooklyn, N. Y	82.00	852.00	770.00
Phœniz—Hartford, Conn	48.00	696.00	628.00
Phœniz Assurance—U. S. Branch—New York, N. Y	2.00	124.00	116.00
Providence Washington—Providence, R. I	.....	236.00	204.00
Prussian National—U. S. Branch—Chicago, Ill	4.00	170.00	150.00
Pelican Assurance Company—New York, N. Y	.....	.....	56.00
Queen Insurance Co. of America—New York, N. Y	30.00	200.00	192.00
Reliance—Philadelphia, Pa	12.00	180.00	212.00
Rochester German—Rochester, N. Y	2.00	64.00	72.00
Rockford—Rockford, Ill	20.00	526.00	554.00
Royal—U. S. Branch—Chicago, Ill	8.00	222.00	208.00
Royal Exchange Assurance Co.—New York, N. Y	17 00	68.00	84.00
Reading Fire—Reading, Pa	.....	.....	51.00
St. Paul Fire and Marine—St. Paul, Minn	2.00	148.00	218.00
Scottish Union and National—U. S. Branch—Hartford Conn	8.00	214.00	200.00
Security—New Haven, Conn	6.00	218.00	222.00
Springfield Fire and Marine—Springfield, Mo	14.00	534.00	607.00
Spring Gardon—Philadelphia, Pa	22.00	120.00	170.00
Sun Insurance Office—U. S Branch—New York, N. Y.	4.00	96.00	112.00
Svea Fire and Life—U. S. Branch—New York, N. Y	.....	70.00	48.00
Thuringia Insurance Co.—U. S. Branch—Chicago, Ill	16.00	72.00	80.00
Traders—Chicago. Ill	8.00	150.00	138.00
Traders Insurance Co. of New York—New York, N. Y.	.....	108.00	94 00
Trans-Atlantic Fire—U. S. Branch—Chicago, Ill	2.00	64.00	64.00
Union—Philadelphia, Pa	.....	78.00	82.00
Union Assur. Society—U. S. Branch—New York, N. Y.	8.00	82.00	80.00
Union Marine—U. S. Branch—New York, N. Y	.....	28.00	.....
United States Fire—New York, N. Y	2.00	70.00	72.00
Victoria Fire—New York, N. Y	10.00	60.00	54.00
Westchester Fire—New York, N. Y	2.00	154.00	144.00
Western Assurance—Toronto, Canada	8.00	158.00	160.00
Williamsburg City Fire—Brooklyn, N. Y	2.00	72.00	70.00
Wisconsin Fire—Milwaukee, Wis	.....	170.00	110.00
Western Underwriters Association—Chicago, Ill	.....	178.00	178.00
Washington Fire Insurance Co.—New York, N. Y	.....	.....	72.00
Total	$ 1,919.00	$27.108.00	$ 26,479.00

STATEMENT No. 11.

Showing the names of Life, Accident, Fidelity and Casualty Insurance companies and the amount of fees received from each, from July 1, 1897, to June 30, 1899, inclusive, as shown by the records of this office.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
Ætna Life—Hartford, Conn	$ 40.00	$ 156.00	$ 142.00
American Bonding and Trust Co.—Baltimore, Md	152.00	340.00	378.00
American Union Life—New York, N. Y	.....	32.00	30.00
American Surety Company—New York, N. Y	23.00	120.00	127.00
Bankers Mutual Casualty—Des Moines, Iowa	.....	4.00	4.00
Bankers Life Insurance Company—Lincoln, Neb	.....	26.00	24.00
Central Life Assurance Society of U. S.—Des Moines	.50	11.00	15.50
Connecticut General Life—Hartford, Conn.	2.00	30.00	.....
Continental Assurance Company of North America—Hammond, Ind	.....	51.00	30.00
Connecticut Mutual Life—Hartford, Conn	10.00	64.00	44.00
City Trust, Safe Deposit and Surety Company—Philadelphia, Pa	.....	47.00	40.00
Covenant Mutual Life—St. Louis, Mo	.....	.....	22.00
Employers Liability Assurance Corporation—U. S. Branch—Boston, Mass	4.00	68.00	60.00
Equitable Life Assurance Society—New York, N. Y	4.00	32.00	84.00
Equitable Life of Iowa—Des Moines, Iowa	14.50	135.50	67.00
Fidelity and Casualty Company—New York, N. Y	2.00	86.00	64.00
Fidelity and Deposit Company—Baltimore, Md	26.00	517.00	539.00
Germania Life—New York, N. Y	8.00	84.00	90.00
Guarantee Company of N. America—Montreal, Can	.....	36.00	44.00
Hartford Steam Boiler Inspection and Insurance Company—Hartford, Conn	.....	66.00	66.00
Home Life—Brooklyn, N. Y	6.00	50.00	68.00
Iowa Life Insurance Company—Sioux City, Iowa	14.60	31.50	28.50
Kansas Mutual Life—Topeka, Kan	20.00	124.00	.....
Lawyers Surety Company—New York, N. Y.	.....	26.00	26.00
Lloyds Plate Glass—New York, N. Y	2.00	168.00	152.00
London Guarantee and Accident Company—U. S. Branch—Chicago, Ill	.....	56.00	60.00
Maryland Casualty Company—Baltimore, Md	.....	218.00	369.00
Manhattan Life—New York, N. Y	24.00	42.00	42.00
Massachusetts Mutual Life—Springfield, Mass	.....	36.00	34.00
Metropolitan Life—New York, N. Y.	164.00	372.00	196.00
Metropolitan Plate Glass—New York, N. Y	4.00	78.00	92.00
Michigan Mutual Life—Detroit, Mich	.....	48.00	38.00
Mutual Life—New York, N. Y	20.00	152.00	116.00
Mutual Benefit Life—Newark, N. J	14.00	118.00	100.00

STATEMENT No. 11—Continued.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
National Life and Trust Company—Des Moines, Iowa	.....	.....	36.00
National Life—Montpelier, Vt.	10 00	54.00	64.00
National Surety Company—New York, N. Y.	86 00	88.00	64.00
Nederland Life Insurance Company—U. S. Branch—New York, N. Y.	18.00	22.00	.....
New York Life—New York, N. Y.	66.00	344.00	296 00
New Jersey Plate Glass—Newark, N. J	16.00	100 00	98 00
New York Plate Glass—New York, N. Y	.....	100.00	72.00
Northwestern Mutual Life—Milwaukee, Wis.	90.00	394 00	368.00
New Amsterdam Casualty Company—New York, N.Y.	.....	.....	56.00
Northwestern Life and Savings Co.—Des Moines, Iowa	30 00	70 00	54.50
New England Burglary Insurance Co.—Boston, Mass.	5.00	.....	.....
Preferred Accident Insurance Co.—New York, N. Y.	72.00	66.00	58 00
Pacific Mutual Life—San Francisco, Cal.	28.00	72 00	50.00
Penn Mutual Life—Philadelphia, Pa.	6.00	64.00	64 00
Phœnix Mutual Life—Hartford, Conn	16.00	72.00	60.00
Provident Life and Trust—Philade phia, Pa.	4.00	42.00	42.00
Provident Savings Life Assur. Society—New York, N. Y.	2.00	50 00	48.00
Prudential Insurance Co. of America—Newark, N. J.	2.00	110.00	130.00
Register Life and Annuity—Davenport, Iowa	4.00	15 50	14.50
Royal Union Mutual Life—Des Moines, Iowa	15.00	90.00	148.50
Security Life and Trust Company—Philadelphia, Pa.	.....	50.00	26.00
Standard Life and Accident—Detroit, Mich	2.00	120.00	122.00
State Mutual Hail—Winnebago City, Minn.	.....	65.00	28.00
Travelers—Hartford, Conn.	16.00	358.00	364.00
Union Casualty and Surety Company—St. Louis, Mo.	34.00	70.00	60 00
Union Central Life—Cincinnati, Ohio.	4.00	88.00	86.00
Union Life Insurance Company—Omaha, Neb.	.....	22.00	.....
Union Mutual Life—Portland Me.	2.00	58.00	38.00
United States Casualty Company—New York, N. Y.	6.00	48.00	32.00
United States Life—New York, N. Y.	4.00	40.00	24.00
United States Fidelity and Guaranty Company—Baltimore, Md	24.00	427.00	398.00
Washington Life—New York, N. Y	4.00	36.00	30.00
Total	$ 1,117.00	$ 6,548 50	$ 6,121.50

STATEMENT No. 12.

Showing the names of the fraternal societies or orders, and the amount of fees received from each from July 1, 1897, to June 30, 1899, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
Ancient Order of United Workmen—Des Moines, Iowa	.....	$ 25.00	$ 25.00
American Guild—Richmond, Va.	.....	25.00	25 00
Ancient Order Red Cross—Waverly, Iowa	.....	.....	50.00
Bankers Union of the World—Omaha, Neb.	.....	.....	50 00
Bohemian Slavonian Benevolent society—Cleveland, O	.....	.....	25.00
Brotherhood of American Yeomen—Des Moines, Iowa	$ 1.00	25.00	26.00
Cathol'c Order of Foresters—Chicago, Ill.	.....	25.00	25.00
Columbian Hearthstone—Iowa City, Iowa	26.00	25.00	25.00
Endowment Rank, Knights of Pythias—Chicago, Ill.	.....	25.00	25.00
Fraternal Aid Association—Lawrence, Kan.	.....	25.00	25.00
Fraternal Brotherhood of the World—Tipton, Iowa	1.00	27.00	26.00
Fraternal Tribunes—Rock Island, Ill.	25.00	25.00	.....
Fraternal Mystic Circle—Philadelphia, Pa.	.....	25.00	25.00
Fraternal Union of America—Denver, Colo.	.....	25.00	25.00
General Assembly Am. Benev'l'nt Assn.—St. Louis, Mo	.....	25.00	25.00
Highland Nobles—Des Moines, Iowa	.....	50.00	25.00
Home Forum Benefit Order—Chicago, Ill.	.....	25.00	25.00
Ideal Order of Fellowship—Reinbeck, Iowa	.....	.....	25.00
Independent Workmen of America—O'Neil, Neb.	.....	.....	25.00
Imperial Mystic Legion—Omaha, Neb.	25.00	25.00	25.00
Iowa Legion of Honor—Cedar Rapids, Iowa	.....	26.00	25.00
Iowa Workmen—Grand Lodge—Waterloo, Iowa	.....	26.50	25.00
Knights and Ladies of Golden Precept—Clinton, Iowa	.....	25.00	25 00
Knights and Ladies of Honor—Indianapolis, Ind.	.....	25.00	25 00
Knights and Ladies of Security—Topeka, Kan.	.....	25.00	25.00
Loyal Artillery of America—Webster City, Iowa	.....	25.00	25 00
Loyal Mystic Legion of America—Hastings, Neb.	.....	25.00	25.00
Modern Brotherhood of America—Tipton, Iowa	2.00	25.00	25.00
Modern Woodmen of America—Rock Island, Ill.	.....	25 00	25 00
Mutual Protective League—Litchfield, Ill	25.00	25.00	25.00
Mystic Toilers—Des Moines, Iowa	.....	.....	50.00
Mystic Workers of the World—Fulton, Ill.	.....	25.00	25.00
National Aid Association—Topeka, Kan.	25.00	25 00	25.00
National Benevolent Society—Kansas City, Mo	.....	25 00	25 00
National Union—Toledo, Ohio	.....	25.00	25.00
Northwestern Legion of Honor—Marengo, Iowa	.....	25.00	25 00
Prudent Patricians of Pompeii—Washington, D. C.	.....	25.00	.....
Royal Brotherhood of America—Des Moines, Iowa	.....	25.00	25 00
Royal Circle—Springfield, Ill.	.....	25 00	25.00
Royal Fraternal Union—St. Louis, Mo.	.....	25.00	25.00
Royal Highlanders—Aurora, Neb.	.....	25.00	25.00

STATEMENT No. 12—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
Royal Neighbors of America—Peoria, Ill	.....	25.00	25.00
Royal Tribe of Joseph—Sedalia, Mo	.....	25.00	.....
Sovereign Camp Woodmen of the World—Omaha, Neb.	.....	25.00	25.00
Star of Jupiter—McCook, Neb	.....	25.00	25.00
Supreme Council Catholic Knights of America—Norfolk, Va	.....	25.00	25.00
Supreme Council Royal Arcanum—Boston, Mass	.....	25.00	25.00
Supreme Court of Honor—Springfield, Ill	.....	25.00	25.00
Supreme Court Independent Order of Foresters—Toronto, Canada	.....	25.00	25.00
Supreme Forest Woodmen Circle—Omaha, Neb	.....	.....	25.00
Supreme Hive Ladies of the Maccabees of the World—Port Huron, Mich	.....	25.00	25.00
Supreme Lodge Knights of Honor—St. Louis, Mo	.....	25.00	25.00
Supreme Lodge National Reserve Association—Kansas City, Mo.	.....	25.00	25.00
Supreme Lodge Western Bohemian Fraternal Association—Cedar Rapids, Iowa	25.00	25.00	25.00
Supreme Tent Knights of the Maccabees of the World—Port Huron, Michigan	.....	25.00	25.00
Supreme Tribe Ben Hur—Crawfordsville, Ind	.....	25.00	25.00
Supreme Lodge Business and Fraternal Association—Omaha, Neb	.....	25.00	25.00
Twentieth Century Benefit Union—Creston, Iowa	.....	.....	25.00
United Moderns—Denver, Col	.....	25.00	25.00
United Sons of America—Humboldt Iowa	.....	.....	50.00
Women's Catholic Order of Foresters—Chicago, Ill	.....	25.00	25.00
Total	$ 155.00	$ 1,330.00	$ 1,552.00

STATEMENT No. 13.

Showing the names of life and accident assessment companies, and the amount of fees received from each from July 1, 1897, to June 30, 1899, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
Acme Life, Marshalltown, Iowa	.....	$ 18.50	$ 17 50
Additional Benefit Association, Des Moines, Iowa	.....	18.50	.....
American Mutual Accident Association, Oshkosh, Wis	$ 2.00	42.00	.....
American Wheelmen Accident Association, Cedar Rapids, Iowa	10 50	.....	.....
American Temperance Life Insurance Association, New York	.....	28.00	26.00
American Life Association, Des Moines, Iowa	.....	.....	14.50
Bankers' Accident Company, Des Moines, Iowa	1 50	18.00	13.50
Bankers' Life Association, Des Moines, Iowa	6.50	40.50	28.00
Brotherhood Accident Company, Boston, Mass	.....	24.00	24.00
Chicago Guaranty Fund Life Society, Chicago, Ill	.....	26.00	24.00
Chicago Life Association, Des Moines, Iowa	1.50	24 50	18.50
Commercial Life Association, Des Moines, Iowa	1.00	.....	.....
Connecticut Indemnity Association, Waterbury, Conn.	24.00	24.00	.....
Covenant Mutual Life Association, Galesburg, Ill	.....	78 00	24.00
Des Moines Life Association, Des Moines, Iowa	3.50	30.00	25.00
Economic Life Association, Clinton, Iowa	.....	23.50	23.00
Equitable Mutual Life Association, Waterloo, Iowa	2.50	19.00	12.00
Farmers' Life Association, Des Moines, Iowa	23.00	24.00	20.00
Federal Life Association, Davenport, Iowa	1.50	15.00	18.50
Fidelity Mutual Life Association, Philadelphia, Pa	6.00	42.00	50.00
Fraternal Union Insurance Association, Marshalltown, Iowa	.....	11.50	.....
German-American Mutual Life Association, Burlington, Iowa	.....	19.00	12.00
Globe Accident Insurance Ass'n, Marshalltown, Iowa	.....	15.00	12.00
Hartford Life Insurance Company, Hartford, Conn	4.00	34.00	28.00
Illinois Life Association, Chicago, Ill	18.00	32.00	34.00
Imperial Accident Association, Des Moines, Iowa	.....	14.50	17.50
Iowa National Life Association, Des Moines, Iowa	3.50	14.00	11.00
Iowa Mutual Accident Insurance Co., St. Paul, Minn.	.50	.....	.....
Knights Templars' and Masonic Mutual Aid Association, Cincinnati, Ohio	.....	27.00	32.00
Knights Templars' and Masonic Indemnity Association, Chicago, Ill	2.00	24.00	24.00
Knights of the Globe Mutual Benefit Association, Freeport, Ill	45.00	66.00	24.00
Laboring Men's Co-op. Life Ass'n, Webster City, Iowa	20.00	32.50	27.50

STATEMENT No. 13—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
Masons' Fraternal Accident Association of America, Westfield, Mass	24.00	28.00	30.00
Masons' and Odd Fellows' Union Aid Association, Manchester, Iowa	.50	11 00	.....
Marshalltown Accident Ass'n, Marshalltown, Iowa	13.00	17.50	15.50
Merchants' Life Association, Burlington, Iowa	4.50	35.00	33.50
Metropolitan Accident Association, Chicago, Ill	20.00	190.00	173.00
Midland Life Association, Ft. Dodge, Iowa	11.50	15.50	13.50
Ministerial Life Insurance Co., Los Angeles, Cal	.....	54 00	56.00
Minnesota Scandinavian Relief Association, Red Wing, Minn	38.00	38.00	28.00
Modern Accident Club, Iowa City, Iowa	.....	.....	10.00
Mutual Aid Society German Lutheran Synod of Iowa and other states, Iowa City, Iowa	.....	17.00	23.00
Mutual Benefit Association, Ft. Dodge, Iowa	.50	26 00	19.00
Mutual Life Association of Iowa, Red Oak, Iowa	.....	23.50	19.50
Mutual Reserve Fund Life Association, New York	28.00	88.00	60.00
Woodman Accident Association, Lincoln, Neb	.....	30.00	24.00
National Accident Society, New York	4.00	24 00	24.00
National Life Association, Hartford, Conn	.....	24.00	.....
National Masonic Accident Ass'n, Des Moines, Iowa	1.00	11.00	14.00
North American Accident Association, Chicago, Ill	4 00	36.00	24.00
Northern Life Association, Marshalltown, Iowa	1.50	29.00	25.00
Northwestern Life Association, Chicago, Ill	20.00	28.00	24.00
Northwestern Life Association, Minneapolis, Minn	36.00	50.00	28.00
Northwestern Assurance Company, Chicago, Ill	.....	30.00	30.00
National Life Maturity Ass'n, Washington, D. C	4.00	.....	.....
Odd Fellows' Annuity Association, Des Moines, Iowa	9.00	26.50	14.50
People's Accident Association, Des Moines, Iowa	2.00	16.00	13.00
Piqua Mutual Aid and Accident Ass'n, Piqua, Ohio	24.00	24.00	24.00
Preferred Bankers' Life Assurance Co., Detroit, Mich	.....	57.00	.....
Railway Officials' and Employes' Accident Association, Indianapolis, Ind	.....	30.00	30.00
Scandinavian Mutual Aid Ass'n, Galesburg, Ill	2.00	36.00	38.00
Security Life Association, Clinton, Iowa	1.00	.....	.....
Security Mutual Life Association, Binghampton, N.Y.	4.00	38.00	28.00
Silver Seal Accident Association, Des Moines, Iowa	.50	.....	.....
Southwestern Mutual Life Ass'n, Marshalltown, Iowa	6.00	43.50	22.00
Travelers' Preferred Accident Ass'n, Chicago, Ill	6.00	.....	.....
Triple Link Life Insurance Company, Chicago, Ill	.....	.....	25.00
Union Life Association, Des Moines, Iowa	.....	18.00	17.00
United States Implement Dealers' Accident Association, Council Bluffs, Iowa	13.50	11.00	.....
United States Life Association, Davenport, Iowa	.....	18.50	12.00
United States Mercantile Indemnity Association, Des Moines, Iowa	15.50	14.50	15.00
Underwriters' Mutual Accident Association, Des Moines, Iowa	.50	.....	.....
Western Accident Association, Marshalltown, Iowa	.....	11.00	.....
Western Mutual Life Association, Chicago, Ill	129.00	490.00	8.00
Wildey Casualty Company, Boston, Mass	.....	69.00	.....
Western Masons' Mutual Life Ass'n, Yankton, S. D	.....	24.00	24.00
Total	$ 600.00	$ 2,512 50	$ 1,503 00

STATEMENT No. 14.

Showing fees received by the Secretary of State during the fiscal period ending June 30, 1899, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
June	1897	July	5	1897	$ 10,850.30
July	1897	August	11	1897	12,600.90
August	1897	September	4	1897	2,527.95
September	1897	October	5	1897	1,557.15
October	1897	November	10	1897	2,518.47
November	1897	December	2	1897	1,504 20
December	1867	January	5	1898	2 369.30
January	1898	February	4	1898	3,716.40
February	1898	March	4	1898	1,784.75
March	1898	April	4	1898	2,605.10
April	1898	May	4	1898	4,329.95
May	1898	June	2	1898	1,440.55
June	1898	July	6	1898	1,655.50
July	1898	August	3	1898	963.50
August	1898	September	6	1898	1,177.65
September	1898	October	3	1898	5,015.60
October	1898	November	5	1898	4,061.75
November	1898	December	3	1898	1,390 80
December	1898	January	5	1899	2,712 65
January	1899	February	9	1899	5,016.65
February	1899	March	11	1899	5,529.85
March	1899	April	8	1899	5,645.45
April	1899	May	5	1899	3,083.77
May	1899	June	5	1899	5,664.55
Total					$ 89,742 74

STATEMENT No. 15.

Showing fees received by the Oil Inspectors during the fiscal period ending June 30, 1899, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
January	1897	May	23	1899	$ 668 36
February	1897	May	23	1899	263.18
March	1897	May	23	1899	413.59
April	1897	May	23	1899	4.57
April	1897	May	23	1899	127.82
May to September	1897	December	6	1897	1,773 46
October	1897	January	23	1898	999.62
November	1897	May	23	1899	1,245.98
December	1897	May	23	1899	1,114.56
January	1898	April	19	1898	907.04
February	1898	April	19	1898	513.51
March	1898	May	18	1898	505.74
April	1898	June	24	1898	269.14
May and June	1898	July	21	1898	401.03
July	1898	August	2	1898	2.30
July	1898	September	14	1898	458.91
July	1898	September	16	1898	56.13
August	1898	September	27	1898	831.81
September	1898	October	28	1898	880.75
October	1898	November	25	1898	1,272.00
November	1898	December	23	1898	1,012.98
December	1898	January	26	1899	1,001.80
January	1899	March	1	1899	891 56
December	1898	March	2	1899	54 56
February	1899	March	25	1899	608 76
March	1899	April	28	1899	778.13
April	1899	May	24	1899	541.00
April	1899	May	26	1899	.30
May	1899	June	21	1899	715.13
May	1899	June	22	1899	30.27
Total			..	...	$ 18,334 35

STATEMENT No. 16.

Showing fees received by the Superintendent of Public Instruction during the fiscal period ending June 30, 1899, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
.....	1897	July	28	1897	$ 585.00
Fees to August 27	1897	September	29	1897	133.50
Fees to March 31	1898	April	11	1898	346.00
Examinations	....	August	13	1898	496.50
Examinations	.....	August	20	1898	12.00
Fees to June 21	1898	October	14	1898	104.50
Fees to July 25	1898	November	9	1898	200.50
Fees to September 1	1898	December	9	1898	167.50
Fees to March 23	1899	March	24	1899	294.00
Fees to June	1899	June	6	1899	117.00
Total	....	.....	....	.....	$ 2,456.50

STATEMENT No. 17.

Showing fees received by the Clerk of the Supreme Court during the fiscal period ending June 30, 1899, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			
MONTH.	Year.	MONTH.	Day.	Year.	Amount.
June and July	1897	August	17	1897	$ 345.35
August	1897	September	4	1897	126.75
September	1897	November	5	1897	232.40
October	1897	December	2	1897	222.50
November	1897	December	2	1897	183.00
Printing	1897	December	2	1897	28.00
December	1897	January	3	1898	318.00
January	1898	February	21	1898	309.75
February	1898	March	1	1898	297.25
March	1898	April	22	1898	239.25
April	1898	May	10	1898	286.75
May	1898	June	20	1898	239.00
June	1898	July	2	1898	253.75
July	1898	August	20	1898	197.25
August	1898	September	23	1898	253.50
September	1898	November	29	1898	363.25
October	1898	November	29	1898	236.25
November	1898	December	21	1898	175.20
December	1898	January	2	1899	375.80
January	1899	February	11	1899	226.00
February	1899	March	8	1899	189.50
March, April and May	1899	June	8	1899	786.85
June	1899	June	30	1899	222.05
Total	.....	.....	...	.....	$ 6,095 40

STATEMENT No. 18.

Showing amount of taxes paid by insurance companies for the biennial period ending June 30, 1899, and the amount paid by each class of companies.

NAME OF COMPANY.	LOCATION.		1898.	1899.	TOTAL.
	CITY.	STATE.			
IOWA FIRE COMPANIES.					
American Mutual	Des Moines	Iowa	$ 195.48	$ 317.66	$ 513.14
Anchor Mutual Fire	Des Moines	Iowa	653.39	464.19	1,117 58
Atlas Mutual	Des Moines	Iowa	218.40	223.05	441.45
Capital	Des Moines	Iowa	559.39	824.69	1,384.08
Commercial Mutual	Des Moines	Iowa	180 21	96.37	276.58
Dairy Mutual	Lisbon	Iowa	.....	135.44	135.44
Des Moines	Des Moines	Iowa	1,503.83	1,099.41	2,603.24
Dubuque Fire and Marine	Dubuque.	Iowa	297.35	420.74	718.09
Farmers	Cedar Rapids	Iowa	1,374.85	1,395.19	2,770.04
Fidelity	Des Moines	Iowa	481.30	440.27	921.57
Hawkeye	Des Moines	Iowa	1,544.50	1,722.28	3,266.78
Iowa Merchants Mutual	Sioux City	Iowa	202.80	79.06	281.86
Iowa State	Keokuk	Iowa	1,556.23	1,849.19	3,405.42
Merchants Brick Mutual	Des Moines	Iowa	56.96	.....	56.96
Merchants and Bankers Mutual Fire	Des Moines	Iowa	271.19	419.07	690.26
Mill Owners Mutual Fire	Des Moines	Iowa	.....	87.78	87.78
National Church Mutual	Lisbon	Iowa	.....	63.36	63.36
Security Fire	Davenport.	Iowa	325.58	233.24	558.82
State	Des Moines	Iowa	725 16	857.71	1,582.87
Total			$ 10,146.63	$ 10,728.70	$ 20,875.33

UNITED STATES FIRE COMPANIES OTHER THAN IOWA.

Ætna	Hartford	Connecticut	$ 2,081.22	$ 1,855.19	$ 3,936.41
Agricultural	Watertown	New York	210.65	144.82	355.47
American	Boston	Massachusetts	59.79	67.68	127.47
American	Newark	New Jersey	294.42	304.37	598.79
American Central	St. Louis	Missouri	344.74	334.02	678.76
American Fire	New York	New York	5.13	59.01	64.14
American Fire	Philadelphia	Pennsylvania	474.42	573.13	1,047.55
Buffalo Commercial	Buffalo	New York	15.86	24.87	40.73
Buffalo German	Buffalo	New York	194.57	176.40	370.97
Citizens	New York	New York	23.27	31.44	54.71
Citizens	Pittsburg	Pennsylvania	92.61	107.20	199.81
Concordia Fire	Milwaukee	Wisconsin	710.86	583.02	1,293.88
Connecticut Fire	Hartford	Connecticut	1,235.56	1,151.68	2,387.24
Continental	New York	New York	3,808.03	3,922.96	7,730.99
Continental Insurance Company of North America	Hammond	Indiana	.....	1.85	1.85
Delaware	Philadelphia	Pennsylvania	310.25	228.50	538.75
Detroit Fire and Marine	Detroit	Michigan	152.57	145.14	297.71
Eagle Fire	New York	New York	151.35	114.69	266.04
Equitable Fire and Marine	Providence	Rhode Island	55.71	54.50	110.21
Erie Fire	Buffalo	New York	20.80	59.51	80.31
Farmers Fire	York	Pennsylvania	351.49	379.82	731.31
Fire Association of Philadelphia	Philadelphia	Pennsylvania	1,064.54	1,028.95	2,093.49
Firemens	Newark	New Jersey	257.25	311.21	568.46
Firemans Fund	San Francisco	California	413.15	357.47	770.62
Franklin Fire	Philadelphia	Pennsylvania	203.11	209.70	412.81
German	Freeport	Illinois	3,812.75	3,741.77	7,554.52
German Alliance	New York	New York	$ 62.19	$ 102.38	$ 164 57
German American	New York	New York	1,165.33	1,246.06	2,411.39
German Fire	Pittsburg	Pennsylvania	.....	40.09	40.09
Germania Fire	New York	New York	672 97	809.27	1,482.24
Girard Fire and Marine	Philadelphia	Pennsylvania	384.85	388.39	773.24
Glens Falls	Glens Falls	New York	366.32	464.29	830.61
Grand Rapids Fire	Grand Rapids	Michigan	497.27	399.19	896.46
Greenwich	New York	New York	125.70	195.70	321.40
Hanover Fire	New York	New York	489.96	453.15	943.11
Hartford Fire	Hartford	Connecticut	2,907.79	2,729.75	5,637.54
Home	New York	New York	2,125.22	2,044.22	4,169.44
Insurance Company of North America	Philadelphia	Pennsylvania	1,609.85	1,514.59	3,124.44
International	New York	New York	.....	65.15	65.15
Manhattan Fire	New York	New York	75.98	198.52	274.50
Manufacturers and Merchants	Pittsburg	Pennsylvania	94.03	105.75	199.78
Mechanics	Philadelphia	Pennsylvania	120.76	131.61	252.37
Mercantile Fire and Marine	Boston	Massachusetts	80.49	81.53	162.02
Merchants	Newark	New Jersey	287.68	207.14	494.82
Merchants Insurance Company in Providence	Providence	Rhode Island	55.71	54.49	110.20
Michigan Fire and Marine	Detroit	Michigan	105.28	103.49	208.76
Milwaukee Fire	Milwaukee	Wisconsin	.....	52.06	52.06
Milwaukee Mechanics	Milwaukee	Wisconsin	922.48	490.58	1,413.02
National Fire	Hartford	Connecticut	1,654.64	1,682.82	3,337.47

STATEMENT No. 18—CONTINUED.

NAME OF COMPANY.	LOCATION. CITY.	LOCATION. STATE.	1898.	1899.	TOTAL.
UNITED STATES FIRE COMPANIES OTHER THEN IOWA—CONT'D.					
National Standard	New York	New York	27.16	53.71	80.87
Newark Fire	Newark	New Jersey	33.70	70.10	103.80
New Hampshire	Manchester	New Hampshire	564.56	597.62	1,162.18
Niagara Fire	New York	New York	697.73	739.67	1,437.40
Norwood	New York	New York	8.46	.....	8.46
Northwestern National	Milwaukee	Wisconsin	1,704.71	1,794.87	3,499.58
Norwalk Fire	Norwalk	Connecticut	29.01	44.43	73.47
Orient	Hartford	Connecticut	416.36	396.96	813.32
Pacific Fire	New York	New York	302.83	346.09	648.92
Pennsylvania Fire	Philadelphia	Pennsylvania	486.76	525.25	1,012.01
Phenix	Brooklyn	New York	1,595.38	1,641.48	3,236.86
Phœnix	Hartford	Connecticut	1,340.32	1,311.30	2,651.62
Providence Washington	Providence	Rhode Island	356.07	331.11	687.18
Queen Insurance Company of America	New York	New York	624.91	493.59	1,118.50
Reliance	Philadelphia	Pennsylvania	195.28	176.75	372.03
Rochester German	Rochester	New York	170.07	176.59	346.66
Rockford	Rockford	Illinois	1,016.00	869.81	1,885.81
St. Paul Fire and Marine	St. Paul	Minnesota	803.75	857.94	1,661.69
Security	New Haven	Connecticut	299.21	268.43	567.64
Springfield Fire and Marine	Springfield	Massachusetts	1,191.34	1,109.36	2,300.70
Spring Garden	Philadelphia	Pennsylvania	146 30	264.14	410 44
Traders	Chicago	Illinois	402.85	392 51	795.36
Traders Fire	New York	New York	.....	130.56	130.56
Union	Philadelphia	Pennsylvania	104.67	103.52	207.19
United States Fire	New York	New York	100.79	98.70	199.49
Victoria Fire	New York	New York	73.75	16.56	90.31
Westchester Fire	New York	New York	5720.61	613.30	1,333.91
Western Underwriters Association	Chicago	Illinois	.....	373.57	373.57
Williamsburgh City Fire	Brooklyn	New York	212 41	225.69	438.10
Wisconsin Fire	Milwaukee	Wisconsin	.....	133.40	133.40
Total			$ 43,723.62	$ 43,695.09	$ 87,418.71
FOREIGN FIRE COMPANIES.					
Aachen and Munich Fire	Chicago	Illinois	$ 39.47	$ 193 91	$ 233.38
Atlas Assurance	Chicago	Illinois	262.65	247.37	510.02
Baloise Fire	New York	New York	....	133.97	133.97
British American Assurance	Toronto	Canada	519.05	472.39	991.44
Caledonian	New York	New York	567.99	946.32	1,514.31

Commercial Union Assurance	New York	New York			2,039.94
Hamburg-Bremen Fire	New York	New York	1,090.92	949.02	637.53
Helvetia Swiss Fire	New York	New York	344.39	293.13	47.04
Imperial	New York	New York	.....	47.04	667.94
Lancashire	Chicago	New York	306.47	361.47	2,149.13
Law Union and Crown Fire and Life	New York	Illinois	1,070.65	1,078.48	187.47
Lion Fire	Hartford	New York	72.37	114.10	240.96
Liverpool and London and Globe	New York	Connecticut	128.36	112.60	3,383.75
London Assurance Corporation	New York	New York	1,864.99	1,518.76	653.14
London and Lancashire Fire	New York	New York	326.90	326.24	1,016.73
Magdeburg	New York	New York	501.81	514.92	70.41
Manchester Fire Assurance	New York	New York	.....	70.41	1,219.43
Netherlands Fire	Hartford	Connecticut	614.18	605.25	342.60
North British and Mercantile	New York	New York	260.40	82.20	3,185.98
North German Fire	Chicago	Illinois	1,536.34	1,649.64	457.14
Northern Assurance Company	New York	New York	244.95	212.19	1,279.80
Norwich Union	New York	New York	619.91	659.89	1,274.48
Palatine	New York	New York	607.50	666.98	630.07
Phœnix Assurance Company	New York	New York	333.05	297.02	1,322.70
Prussian National	Chicago	Illinois	679.20	644.50	898.96
Royal	New York	New York	471.76	427.17	2,196.80
Royal Exchange Assurance	New York	New York	1,133.68	1,063.12	318.98
Scottish Union and National	Hartford	Connecticut	142.73	176.20	1,816.42
Sun Insurance Office	New York	New York	929.11	887.31	867.74
Svea Fire and Life	New York	New York	448.34	419.40	32.60
Thuringia	Chicago	Illinois	.....	32.60	165.22
Trans-Atlantic Fire	Chicago	Illinois	62.62	103.60	386.74
Union Assurance Society	New York	New York	217.13	169.61	1,111.63
Union Marine	New York	New York	546.91	564.72	102.26
Western Assurance	Toronto	Canada	102.26	.....	1,520.55
			797.35	723.20	
Total			$ 16,844.44	$ 16,762.82	$ 33,607.26
IOWA LIFE COMPANIES.					
Central Life Assurance Society of the United States	Des Moines	Iowa	$ 92.87	$ 166.87	$ 259.74
Equitable Life Insurance Company of Iowa	Des Moines	Iowa	719.91	864.43	1,589.34
Iowa Life	Sioux City	Iowa	.....	426.84	426.84
Northwestern Life and Savings	Des Moines	Iowa	792.35	1,456.94	2,249.29
Register Life and Annuity	Davenport	Iowa	212.48	313.40	525.88
Royal Union Mutual Life	Des Moines	Iowa	274.19	429.05	703.24
Total			$ 2,091.80	$ 3,663.53	$ 5,754.33
UNITED STATES LIFE COMPANIES OTHER THAN IOWA.					
Ætna Life	Hartford	Connecticut	$ 1,547.67	$ 1,785.95	$ 3,333.62
American Union Life	New York	New York	20.71	33.85	54.56
Bankers Life	Lincoln	Nebraska	74.43	99.79	174.22
Connecticut General Life	Hartford	Connecticut	63.73	.....	63.73
Connecticut Mutual Life	Hartford	Connecticut	1,933.00	2,008.12	3,941.12
Covenant Mutual Life	St. Louis	Missouri	7.46	4.36	11.82
Equitable Life Assurance Society of the United States	New York	New York	6,108.56	6,750.57	12,859.13
Germania Life	New York	New York	144.12	269.35	413.47

STATEMENT No. 18—CONTINUED.

NAME OF COMPANY.	LOCATION.		1898.	1899.	TOTAL.
	CITY.	STATE.			
Home Life	New York	New York	219.48	265.17	484.65
Kansas Mutual Life	Topeka	Kansas	51.53	.....	51.53
Manhattan Life	New York	New York	418.33	358 80	777.13
Massachusetts Mutual Life	Springfield	Massachusetts	457.67	785.28	1,242.95
Metropolitan Life	New York	New York	1,593.81	2,602.42	4,196 23
Michigan Mutual Life	Detroit	Michigan	1,242.42	1,353.99	2,596.41
Mutual Life Insurance Company of New York	New York	New York	11,861 45	11,576 68	23,438.13
Mutual Benefit Life	Newark	New Jersey	3,407.26	3,345 60	6.752.86
National Life	Montpelier	Vermont	684 84	815.00	1,499.84
Nederland Life	New York	New York	104.15	.....	104 15
New York Life	New York	New York	12,932.57	13,666.40	26,598 97
Northwestern Mutual Life	Milwaukee	Wisconsin	16,184 84	17,635.93	33,820 77
Pacific Mutual Life	San Francisco	California	175 53	285 86	461 39
Penn Mutual Life	Philadelphia	Pennsylvania	1,751.93	2,243 26	3,995 19
Phœnix Mutual Life	Hartford	Connecticut	297 32	493.04	790.36
Provident Life and Trust Co. of Philadelphia	Philadelphia	Pennsylvania	417 44	433.26	850.70
Provident Savings Life Assurance Society of New York	New York	New York	639.67	605 04	1,244.71
Prudential Insurance Company of America	Newark	New Jersey	697.23	952.59	1,649.82
Security Trust and Life	Philadelphia	Pennsylvania	81 68	61.35	143.03
Travelers Life	Hartford	Connecticut	216.27	206 06	422 33
Union Central Life	Cincinnati	Ohio	1,044 17	1,404 98	2,449 15
Union Mutual Life	Portland	Maine	214 75	254.46	469.21
Union Life	Omaha	Nebraska	125 86	53.74	179.60
United States Life	New York	New York	405.23	421 87	827.10
Washington Life	New York	New York	769.20	725.79	1,494.99
Total			$ 65,894.31	$ 71,498.56	$ 137,392 87
ACCIDENT.					
Preferred Accident	New York	New York	$ 2 67	$ 95.77	$ 98 44
Standard Life and Accident	Detroit	Michigan	521 53	464.29	985.82
Travelers	Hartford	Connecticut	900.51	1,166 33	2,066.84
Ætna	Hartford	Connecticut	181 00	246.39	427.39
Total			$ 1,605.71	$ 1,972.78	$ 3,578.49
HAIL.					
Alliance Hail and Cyclone Mutual	Austin	Minnesota	250.33	311.32	561 65
Minnesota Farmers Hail	Minneapolis	Minnesota	25.68	213.58	239.26
State Mutual Hail	Winnebago City	Minnesota	.....	62 47	62 47
Total			$ 276.01	$ 587.37	$ 863 38

CASUALTY.					
Bankers Mutual Casualty	Des Moines	Iowa	$ 115 51	$ 1'8.90	$ 234.41
Employers Liability Assurance Corporation—U. S. Branch	Boston	Massachusetts	228.00	264 97	492.97
Fidelity and Casualty	New York	New York	156 78	166.41	323.19
Hartford Steam Boiler Inspection and Insurance	Hartford	Connecticut	265.26	447.62	712.88
Lloyds Plate Glass	New York	New York	115.47	99.52	214 99
London Guarantee and Accident—U. S. Branch	Chicago	Illinois	314.49	438.23	752.72
Maryland Casualty	Baltimore	Maryland	.....	7.10	7.10
Metropolitan Plate Glass	New York	New York	46.27	42.22	88 49
New England Burglary	Boston	Massachusetts	21.28	.....	21.28
New Jersey Plate Glass	Newark	New Jersey	42 45	58.46	100.91
New York Plate Glass	New York	New York	31 86	42.02	73 88
Union Casualty and Surety	St. Louis	Missouri	235.46	244.09	479.55
United States Casualty	New York	New York	100 66	43.40	144.06
Wildey Casualty	Boston	Massachusetts	.....	16.15	16.15
Total			$ 1,673.49	$ 1,989 09	$ 3,662.58
FIDELITY.					
American Bonding and Trust	Baltimore	Maryland	$ 2.00	$ 8 84	$ 10.84
American Surety Company of New York	New York	New York	164 45	182 54	346 99
City Trust Safe Deposit and Surety	Philadelphia	Pennsylvania	.65	5.59	6.24
Fidelity and Deposit Company of Maryland	Baltimore	Maryland	310.46	419.25	729.71
Guarantee Company of North America	Montreal	Canada	49.43	37.89	87.32
Lawyers Surety	New York	New York	.....	.25	.25
National Surety	New York	New York	2.71	37.97	40.68
United States Fidelity and Guaranty	Baltimore	Maryland	50.16	202.55	252.71
Total			$ 579.86	$ 894 88	$ 1,474.74
STIPULATED PREMIUM AND ASSESSMENT ASSOCIATIONS IN IOWA.					
Acme Life	Marshalltown	Iowa	$ 43.17	$ 64.99	$ 108 16
Bankers Life	Des Moines	Iowa	171.82	340.58	512.40
Chicago Life	Des Moines	Iowa	90 87	102 77	193.64
Des Moines Life	Des Moines	Iowa	435.55	442 83	878 38
Economic Life	Clinton	Iowa	341 78	237.11	578 89
Equitable Mutual Life	Waterloo	Iowa	139 37	15.07	154 44
Farmers Life	Des Moines	Iowa	67.18	125.96	193.14
Federal Life	Davenport	Iowa	93.64	198 01	291.65
German-American Mutual Life	Burlington	Iowa	10.42	39.53	49 95
Iowa National Life	Des Moines	Iowa	24.33	.....	24 33
Laboringmens Co-operative Life	Webster City	Iowa	17.02	56.55	73.57
Masons and Odd Fellows Life	Manchester	Iowa	86.83	.....	86.83
Merchants Life	Burlington	Iowa	219.62	188 59	408.21
Midland Life	Ft. Dodge	Iowa	48.08	56.10	104.18
Mutual Benefit	Ft. Dodge	Iowa	.....	47.46	47.46
Mutual Life Association of Iowa	Red Oak	Iowa	86.79	88.73	175.52
Mutual Aid Society of the German Lutheran Synod	Iowa City	Iowa	.....	13.90	13.90

STATEMENT No. 18—CONTINUED.

NAME OF COMPANY.	LOCATION. CITY.	LOCATION. STATE.	1898.	1899.	TOTAL.
Northern Life	Marshalltown	Iowa	286.82	287.02	573.84
Odd Fellows Annuity	Des Moines	Iowa	231.67	285 71	517.38
Southwestern Mutual Life	Marshalltown	Iowa	454.26	372.36	826.62
Union Life	Des Moines	Iowa	.....	16.80	16.80
United States Life	Davenport	Iowa	51.74	4.57	56.31
Total			$ 2,900.96	$ 2,984 64	$ 5,885.60
STIPULATED PREMIUM AND ASSESSMENT ASSOCIATIONS OTHER THAN IOWA.					
American Temperance Life Insurance	New York	New York	$ 2.89	.....	$ 2.89
Bankers and Merchants Life of Illinois	Chicago	Illinois	35.29	.....	35.29
Chicago Guaranty Fund Life	Chicago	Illinois	.....	$ .98	.98
Connecticut Indemnity	Waterbury	Connecticut	.34	.....	.34
Covenant Mutual Life	Galesburg	Illinois	251.10	.....	251.10
Fidelity Mutual Life	Philadelphia	Pennsylvania	141.92	151.47	293.39
Hartford Life	Hartford	Connecticut	.....	110 37	110 37
Illinois Life	Chicago	Illinois	249.29	24.37	273.66
Knight Templars and Masons Mutual Aid	Cincinnati	Ohio	.....	5 86	5.86
Knights of the Globe Mutual Benefit	Freeport	Illinois	3.54	3.07	6 61
Knight Templars and Masonic Life Indemnity	Chicago	Illinois	.....	7.35	7.35
Masonic Aid Association of Dakota	Yankton	South Dakota	.31	.....	.31
Minnesota Scandinavian Relief	Red Wing	Minnesota	32.59	33.77	65 36
Ministerial Life	Los Angeles	California	.....	51 20	51.20
Mutual Reserve Fund Life	New York	New York	152.10	.....	152.10
Northwestern Life	Minneapolis	Minnesota	33.53	96.98	130 51
Northwestern Life Assurance company	Chicago	Illinois	40.87	486 55	527.42
Preferred Bankers Life Assurance company	Detroit	Michigan	.....	12.20	12.20
Piqua Mutual Aid and Accident	Piqua	Ohio	30.59	2.09	32.68
Security Mutual Life	Binghampton	New York	19.47	.....	19.47
Scandinavian Mutual Aid	Galesburg	Illinois	76 93	68.77	145.70
Western Masons Mutual Life	Yankton	South Dakota	.....	36.47	36.47
Western Mutual Life	Chicago	Illinois	202.63	375.79	578.42
Total			$ 1,273.39	$ 1,466.29	$ 2,739.68
STIPULATED PREMIUM AND ASSESSMENT ACCIDENT ASSOCIATIONS IN IOWA.					
Bankers	Des Moines	Iowa	$ 188.45	$ 187 90	$ 376.35
Globe	Marshalltown	Iowa	40.05	21.73	61.78
Imperial	Des Moines	Iowa	32 67	34.19	66 86
Marshalltown	Marshalltown	Iowa	3.08	28.70	31.78
National Masonic	Des Moines	Iowa	56.50	73.44	129.94

Peoples	Des Moines	Iowa	32.40	25.13	57.53
United States Implement Dealers	Council Bluffs	Iowa	1.61	.....	1.61
United States Mercantile Indemnity	Des Moines	Iowa	23.77	26.62	49.39
Western	Marshalltown	Iowa	6.56	.....	6.56
Total			$ 384.29	$ 397.71	$ 782.00
STIPULATED PREMIUM AND ASSESSMENT ACCIDENT ASSOCIATIONS OTHER THAN IOWA.					
American Mutual	Oshkosh	Wisconsin	$ 32.06	.....	$ 32.06
Brotherhood	Boston	Massachusetts	18.77	$ 11.94	30.71
Masons Fraternal of America	Westfield	Massachusetts	10.83	9.77	20.60
Metropolitan	Chicago	Illinois	3.30	112.61	115.91
North American	Chicago	Illinois	10.92	.91	11.83
Railway Officials and Employes	Indianapolis	Indiana	47.84	127.10	174.94
Woodman	Lincoln	Nebraska	22.80	24.28	47.08
Total			$ 146.52	$ 286.61	$ 433.13

RECAPITULATION.

	1898.	1899.	TOTAL.
IOWA COMPANIES.			
Fire	$ 10,146.62	$ 10,728.70	$ 20,875.32
Life	2,091.80	3,662.53	5,754.33
Casualty	115.51	118.90	234.41
Stipulated premium and assessm't life associations	2,900.96	2,984.64	5,885.60
Stipulated premium and assessm't accident ass'ns	384.29	397.71	782.00
Total	$ 15,639.18	$ 17,892.48	$ 33,531.66
UNITED STATES COMPANIES OTHER THAN IOWA.			
Fire	43,723.62	43,695.09	87,418.71
Life	65,894.31	71,498.56	137,392.87
Accident	1,605.71	1,972.78	3,578.49
Hail	275.01	587.37	863.38
Casualty	1,015.49	1,166.99	2,182.48
Fidelity	530.43	856.99	1,387.42
Stipulated premium and assessm't life associations	1,273.39	1,456.29	2,729.68
Stipulated premium and assessm't accident ass'ns	146.52	286.61	433.13
Total	$114,465.48	$121,530.68	$ 235,996.16
FOREIGN COMPANIES.			
Fire	16,844.44	16,762.82	33,607.26
Casualty	542.49	703.20	1,245.69
Fidelity	49.43	37.89	87.32
Total	$ 17,436.36	$ 17,503.91	$ 34,940.27
Iowa companies	15,639.18	17,892.48	33,531.66
United States companies	114,465.48	121,530.68	235,996.16
Foreign companies	17,436.36	17,503.91	34,940.27
Grand total	$147,541.02	$156,927.07	$ 304,468.09

STATEMENT No. 19.

CONTINGENT FUNDS.

Showing the balances unexpended June 30, 1899, the amounts appropriated by the Twenty-seventh General Assembly, the amounts expended during the fiscal period ending June 30, 1899, the amounts charged off April 1, 1898, and the balances unexpended June 30, 1899.

PROVIDENTIAL CONTINGENCIES.

Amount of 1896 appropriation unexpended June 30, 1897	$ 9,079.77
Amount appropriated by Twenty-seventh General Assembly	50,000.00
Total	$ 59,079.77

DISBURSEMENTS.

To amount of 1896 appropriation charged off	$ 9,079.77
To balance unexpended June 30, 1899	50,000.00
Total	$ 59,079.77

GOVERNOR'S CONTINGENT FUND TO PAY COUNSEL.

Amount of 1896 appropriation unexpended June 30, 1899	$ 2,000.00
Amount appropriated by Twenty-seventh General Assembly	2,000.00
Total	$ 4,000.00

DISBURSEMENTS.

To amount of 1896 appropriation charged off	$ 2,000.00
To Jesse A. Miller	200.00
To balance unexpended June 30, 1899	1,800.00
Total	$ 4,000.00

GOVERNOR'S CONTINGENT FUND.

Amount of 1896 appropriation unexpended June 30, 1899	$ 3,868.02
Appropriation by Twenty-seventh General Assembly	11,440.00
Total	$ 15,308.02

DISBURSEMENTS.

To amount of 1896 appropriation charged off	$ 375.95
To W. S. Richards	3,100.08
To W. H. Patrick	1,975.01
To F. W. Myers	103.50
To Fred Brasted	1,413.43
To Isabelle Wilson	1,453.36
To Harriet B. Perry	715.00
To William Coalson	1,050.00
To Ed. Brown	200.00
To Nellie Curuthers	107 00
To Lily H. Fox	43.38
To Emil Enna	3.00
To Byrdella Johnson	6.58
To Emma Stanley	2.00

To Jennie Wharton	2.00
To W. H. Fleming	1.25
To D. A. Poorman	30.00
To George Poorman	40.00
To W. F. Giesseman	11.25
To E. Williams	19.50
To E. Williams	10.00
To balance unexpended June 30, 1899	4,645.78
Total	$ 15,308.02

SUPREME COURT CONTINGENT FUND.

Amount of appropriation unexpended June 30, 1897	$ 1,414.12
Amount appropriated by Twenty-seventh General Assembly	3,500.00
Total	$ 4,914.12

DISBURSEMENTS.

To amount of 1896, appropriation charged off	$ 404.48
To Cheshire Bros	69.00
To Ayres & Hollowell	33.00
To G. D. Pickett	30.00
To B. H. Pray	901.08
To West Publishing Company	59.50
To H. E. Deemer	271.57
To Josiah Given	207.48
To G. S. Robinson	339.46
To Scott M. Ladd	260.71
To L. G. Kinne	100.80
To C. M. Waterman	185.00
To C. T. Granger	249.60
To Express Printing company	45.00
To Lathrop-Rhodes-McCain company	28.80
To Wyckoff, Seamans & Benedict company	90.25
To Henry Plumb	13.50
To W. S. Richards	6.14
To R. L. Polk & Company	5.00
To Adams Express company	32.17
To United States Express company	47.60
To American Express company	15.80
To Wells Fargo Express company	.26
To White Line Transfer company	1.75
To J. D. M. Hamilton	25.00
To N. E. Coffin	25.00
To Samuel Hayes	50.00
To James A. Rohbach	25.00
To Henry Thuenen, Jr	25.00
To W. J. Roberts	25.00
To P. A. Sawyer	50.00
To E. A. Stason	25.00
To R. M. Haines	25.00
To T. B. Snyder	25.00
To John E. Craig	25.00
To M. L. Temple	25.00
To J. H. Henderson	25.00
To C. E. Ham	25.00
To C. W. Mullin	25.00
To A. P. Baker	25.00
To Finley Burke	25.00
To Louis Block	25 00
To R. H. Brown	25.00
To R. H. Bell	25.00
To L. G. Hurd	25.00
To balance unexpended June 30, 1899	941.17
Total	$ 4,914.12

STATEMENT No. 20.

CLERKS' FUND.

Showing the balance unexpended June 30, 1897; the amounts appropriated by the Twenty-seventh General Assembly; the amounts expended during the fiscal period ending June 30, 1899; the amounts charged off April 1, 1898, and the balances unexpended June 30, 1899.

AUDITOR OF STATE'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	$ 9,486.91
Amount appropriated by Twenty-seventh General Assembly	15,840.00
Total	$ 25,326 91

DISBURSEMENTS.

To amount of 1896 appropriation charged off	3,865 63
To Stewart Goodrell	2,912.94
To W. T. Wilkinson	2,400.00
To A. L. Denio	2,579.14
To C. M. Bailey	1,650.00
To O. B. Miller	1,876.33
To E. L. Camp	588.98
To Ella Willis	1,260.00
To Cora M. Frink	390.00
To Mrs. S. C. Ramage	166.00
To E. P. Alexander	437.92
To R. J. Barnes	148.50
To A. Smart	350.05
To M. M. Robertson	326.45
To B. F. Rehkopf	63 50
To Charles E. Walters	28.85
To Jesse Roe	75.00
To T. J. Wilcox	40.00
To balance unexpended June 30, 1899	6,168 63
Total	$ 25,326.91

ATTORNEY-GENERAL'S CLERKS' FUND AND LEGAL ASSISTANCE FUND.

Amount of appropriation unexpended June 30, 1897	$ 2,537.00
Appropriated by Twenty-seventh General Assembly	4,960 00
Total	$ 7,497.00

DISBURSEMENTS.

To amount of 1896 appropriation charged off	473.25
To E. C. Switzer	1,750.82
To Jesse A. Miller	1,100.66
To H. Remley	710.00
To W. H. Redman	984.64
To Charles Van Vleck	250.00
To M. J. Tobin	25 00
To Byrdella Johnson	10.00
To Belle Humphrey	16.90

To Abbie Sales	13.50
To Estella Hicks	18.00
To balance unexpended June 30, 1899	2,144.23
Total	$ 7,497.00

CLERK OF SUPREME COURT'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	$ 1,401 00
Amount appropriated by Twenty-seventh General Assembly	4,320.00
Total	$ 5,721 00

DISBURSEMENTS.

To supreme court contingent fund	175 00
To amount of 1896 appropriation charged off	76.00
To H. M. Jones	1,150.00
To Emmett Brown	999.99
To R. E. Brown	25.00
To Fannie E. Jones	875.00
To G. D. Pickett	825.00
To balance unexpended June 30, 1899	1,595.01
Total	$ 5,721.00

COMMISSIONER OF LABOR STATISTICS' EXPENSES.

Amount of 1896 appropriation unexpended June 30, 1897	$ 224.24
Amount of appropriation, code, section 2477	483.77
Total	$ 708 01

DISBURSEMENTS.

To amount of 1896 appropriation charged off	11.11
To W. E. O'Bleness	696.90
Total	$ 708.01

MINE INSPECTORS' CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	$ 750.00
Amount appropriated by Twenty-seventh General Assembly	960.00
Total	$ 1,710.00

DISBURSEMENTS.

To amount of 1896 appropriation charged off	450 00
To Owen Bromley	375.00
To Jennie Wharton	520.00
To balance unexpended June 30, 1899	365.00
Total	$ 1,710.00

SECRETARY OF STATE'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	$ 2,482.43
Amount appropriated by extra session Twenty-sixth General Assembly	1,500 00
Amount appropriated by Twenty-seventh General Assembly	12,800.00
Total	$ 16,782.43

DISBURSEMENTS.

To unexpended appropriation charged off	592.46
To J. M. Jamison	1,566.29
To E. F. Johnson	366 65
To Gertrude Preston	1,585.00
To E. Pierce	1,501.02
To H. C. Winsor	1,440 52
To E. Strathern	1,508.32
To W. M. Lewis	167.75
To Guy Dobson	823.23

To W. S. Brinkerhoff	6 77
To G. F. Poorman	74 00
To M. Conley	90 00
To Mrs. J. M. Jamison	66.00
To Flora Kamber	3 75
To Fred Druett	24.00
To H. Warham	27.30
To Isabelle Wilson	25.00
To E. R. Hutchins	35.00
To H. Williams	1.00
To N. Stevens	3.00
To V. Wallace	3.00
To J. Wharton	18.50
To E. B. Gibson	1.50
To balance unexpended June 30, 1899	6,842.37
Total	$ 16,783.43

SUPERINTENDENT OF PUBLIC INSTRUCTION'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	$ 1,887.50
Amount appropriated by Twenty-seventh General Assembly	3,880.00
Total	$ 5,767 50

DISBURSEMENTS.

To amount of 1896 appropriation charged off	712.50
To Lillian G. Goodwin	450.00
To E. F. Sabin	150 00
To J. H. Landes	270.00
To J. W. Gooder	825.00
To G. Leachman	1,113.33
To B. Johnson	66.67
To Anna Bromley	35.00
To E. L. Kling	25.00
To E. Matthews	25 00
To Mrs. F. L. Douglass	27.25
To C. S. Byrkit	20.00
To K. Williams	6.00
To Mrs. A. B. Billington	87.00
To C. W. Von Coelln	210.00
To J. Wharton	6.50
To K. Lugenbeel	3 75
To N. Carruthers	7.00
To balance unexpended June 30, 1899	1,707.50
Total	$ 5,767 50

TREASURER OF STATE'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	$ 2,163 40
Amount appropriated by Twenty-seventh General Assembly	5,760.00
Total	$ 7,923.40

DISBURSEMENTS.

To amount of 1896 appropriation charged off	663.43
To L. Conger	125.00
To N. M. Smith	125 00
To E. C. Williams	2,249.97
To E. B. Maris	1,850.00
To J. H. Wilson	975 00
To Harriet B. Perry	765.00
To A. Smart	312.00
To T. J. Hubbard	60 00
To balance unexpended June 30, 1899	798.00
Total	$ 7,923.40

STATEMENT No. 21.

Showing the county and district agricultural societies receiving state aid under section 1661 of code of 1897, with total receipts and receipts for membership for the year 1897.

MONTH.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Total receipts.	Memb'rship receipts.	Amount received fr'm state.
January ...	8	1898	18347	Adams, Cass and Montgomery counties	$ 1,400.50	$ 220.10	$ 200.00
December..	21	1897	18008	Adams county	3,534.90	200.00	200.00
December..	15	1897	17965	Allamakee county	3,023 00	233.00	200.00
January ...	17	1897	18506	Audubon county	1,942 14	444.00	200.00
December..	13	1897	17916	Benton county	1,793.50	216.00	200.00
December..	30	1897	18048	Boone county	789.10	30.00	30 00
December..	30	1897	18053	Buchanan county	2,637.98	230.00	200.00
December..	14	1897	17946	Buena Vista county	4,773 06	204 00	200.00
December..	15	1897	17959	Butler county	1,820 95	200.00	200.00
December..	18	1897	17994	Carroll county	2,122.54	484.00	200.00
December..	23	1897	18017	Cass county	5,065.50	300.00	200.00
December..	16	1897	17975	Cedar county	1,313.03	216.00	200 00
December..	13	1897	17923	Cerro Gordo county	1,452 95	270.00	200.00
December..	16	1897	17976	Cherokee county	1,618.88	349.50	200.00
December..	14	1897	17945	Chickasaw county	1,135.70	228.00	200.00
December..	13	1897	17918	Clinton county	3,992.26	259 00	200 00
December..	13	1897	17919	Crawford county	1,150.00	265 00	200 00
December..	14	1897	17944	Dallas county	1,452 75	248.00	200.00
December..	30	1897	18051	Floyd county	1.688 75	312.00	200.00
January ...	4	1898	18286	Franklin county	1,848 25	158.00	158.00
December..	13	1897	17913	Greene county	1,825.00	207.00	200.00
December..	16	1897	17977	Grundy county	2,154.98	274.00	200.00
January ...	6	1898	18323	Guthrie county	2,755 11	219.00	200.00
January ...	10	1898	18360	Hancock county	2,075.40	195.50	195.50
February ..	1	1898	19129	Harrison county	2,440.75	240.00	200.00
December..	15	1897	17968	Henry county	5,568 21	1,773.87	200.00
December..	30	1897	18050	Howard county	3,576.69	310.10	200.00
December..	14	1897	17943	Humboldt county	1,173 95	208.00	200 00
December..	15	1897	17964	Ida county	1,381.90	219.25	200.00
December..	24	1897	18028	Iowa county	2,730.30	364 00	200.00
December..	30	1897	18052	Jefferson county	2,263.88	207.00	200.00
December..	20	1897	17998	Johnson county	2,534 85	234.00	200.00
December..	13	1897	17917	Jones county	3,563.92	348.00	200.00
December..	15	1897	17967	Lee county	3,021.25	205.90	200.00
December..	13	1897	17920	Louisa county	1,596.49	219.00	200.00
December..	30	1897	18049	Lucas county	3,025.90	642.00	200.00
January ...	10	1898	18359	Madison county	1,127.40	200.00	200 00
December..	15	1897	17966	Mahaska county	4,502.94	392.00	200.00
December..	22	1897	18011	Mitchell county	1,596.20	204.00	200.00
January ...	21	1898	18761	Muscatine county	1,903.00	500.00	200.00
December..	13	1897	18714	O'Brien county	1,860.91	200.00	200.00
December..	20	1897	17796	Osceola county	711.95	249.00	200.00
December..	21	1897	18007	Plymouth county	7,886.05	225.50	200.00
December..	13	1897	17922	Pottawattamie county	5,285 40	2,735.00	200.00
January ...	17	1898	18507	Ringgold county	2,111.17	210.00	200 00
December..	20	1897	17997	Sac county	3,019.88	279 00	200.00
December..	18	1897	17992	Scott county	9,469.12	705 00	200.00
December..	14	1897	17941	Shelby county	3,199 57	236 00	200.00
November..	4	1897	174'9	Sioux county	1,195 43	200.00	200 00
December..	14	1897	17940	Tama county	3,389.76	200.00	200.00
December..	21	1897	18009	Taylor county	1,279.99	350 00	200.00
December..	13	1897	17933	Union county	1,427 20	263.00	200.00
December..	13	1897	17925	Van Buren county	2,902 84	417.00	200.00
December..	23	1897	18016	Warren county	3,813.60	300.00	200.00

STATEMENT No. 21—CONTINUED.

MONTH.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Total receipts.	Memb'rship receipts.	Amount received fr'm state.
December..	15	1897	17969	Winneshiek county.....	2,638.40	533.00	200.00
November..	4	1897	17461	Wright county.....	2,207.43	202.00	200.00
				Total of Co. societies..	$147,312.56	$19,623.72	$10,983.50
				DISTRICT AGRICULTURAL SOCIETIES.			
December..	15	1897	17963	Anamosa district.....	$ 5,421.58	$ 270.00	$ 200.00
January ...	17	1898	18508	Arlington district.....	1,824.70	225.00	200.00
December..	13	1897	17915	Big Four district, Benton..	1,787.53	214.24	200.00
December..	15	1897	17961	Big Four dist., Pocahontas	3,194.45	253.50	200.00
December..	18	1897	17993	Burlington district.....	1,366.53	275.00	200.00
December..	15	1897	17960	Danbury district..	1,914.10	211.00	200.00
February ..	1	1898	19130	Eastern Iowa district	1,669.85	236.00	200.00
December..	16	1897	17980	Eden district	1,208.01	224.20	200.00
December..	14	1897	17939	Eldon Big Four district ...	3,303.70	450.00	200.00
December..	16	1897	17978	Holstein district.....	2,532.70	222.50	200.00
December..	13	1897	17927	Lenox district....	1,645.65	200.00	200.00
January ...	21	1898	18762	Mechanicsville district	2,167.39	229.00	200.00
December..	16	1897	17979	New Sharon district.....	1,387.65	200.00	200.00
December..	14	1897	17942	Oxford district.....	1,487.20	615.00	200.00
January ...	15	1898	18437	Perry district	1,876.25	250.00	200.00
January ...	17	1898	18565	Shelby district	1,073.74	222.50	200.00
January ...	12	1898	18393	Poweshiek dist., Grinnell..	3,723.75	200.00	200.00
December..	13	1897	17924	Tipton Fair district	2,762.46	200.00	200.00
December..	16	1897	17981	Traer district.	2,117.10	235.00	200.00
January ...	19	1898	18751	Union district.....	3,196.58	315.00	200.00
December..	13	1897	17921	Victor district	1,612.60	200.00	200.00
December..	13	1897	17926	Villisca Union district....	2,178.82	200.00	200.00
December..	15	1897	17962	What Cheer district	3,464.35	200.00	200.00
				Total of dist. societies	$ 52,920.69	$ 5,938.04	$ 4,600.00
				Total of Co. societies.	147,312.56	19,623.72	10,983.50
				Grand total.....	$200,233.25	$25,561.76	$15,583.50

STATEMENT No. 21—Continued.

Showing county and district agricultural societies receiving state aid under chapter 121, laws of Twenty-seventh General Assembly.

Month.	Day.	Year.	Number of warrant	NAME OF SOCIETY.	Amount received from state.
March	2	1898	132	Appanoose county	200.00
March	2	1898	133	Adair county	200.00
March	2	1898	134	Clayton county	200 00
March	2	1898	135	Strawberry Point district, Clayton county	200.00
March	2	1898	136	Davis county	200.00
March	2	1898	137	Fayette county	200.00
March	2	1898	138	Hamilton county	200.00
March	2	1898	139	Hardin county	200.00
March	2	1898	140	Jackson county	200.00
March	2	1898	141	Jasper county	200.00
March	2	1898	142	Kossuth county	200.00
March	2	1898	143	West Point district, Lee county	200.00
March	2	1898	144	Wapsie Valley district, Linn county	200.00
March	2	1898	145	Prairie Valley district, Linn county	200.00
March	2	1898	146	Columbus Junction district, Louisa county	200.00
March	2	1898	147	Marion county	200.00
March	2	1898	148	Lake Prairie district, Marion county	200.00
March	2	1898	149	Maple Valley district, Monona county	200.00
March	2	1898	150	Wilton district, Muscatine county	200.00
March	2	1898	151	Poweshiek district, Malcom	200.00
March	2	1898	152	Story county	200 00
March	2	1898	153	Milton district, Van Buren county	200.00
March	2	1898	154	Wapello county	200.00
March	2	1898	155	Washington county	200 00
March	2	1898	156	Seymour district, Wayne county	200.00
March	2	1898	157	Wayne county	200.00
March	2	1898	158	Winnebago county	200.00
March	2	1898	159	Worth county	200.00
March	2	1898	160	Delaware county	198.50
March	2	1898	161	Palo Alto county	181 00
March	2	1898	162	Central Western district, Sac county	113.90
March	2	1898	163	Franklin county	42.00
March	2	1898	164	Boone county	170.00
				Total	$6,305 40

STATEMENT No. 21—CONTINUED.

Showing the county and district agricultural societies receiving state aid under chapter 43, laws of the Twenty-seventh General Assembly, with total amount actually paid for premiums for the year 1898.

Month.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Amt. actually paid for premiums.	Amount received fr'm state.
December	5	1898	6477	Adair county	$ 999.90	$ 200.00
November	29	1898	6208	Allamakee county	1,047.60	200.00
December	12	1898	6596	Appanoose county	482.50	193.00
November	30	1898	6396	Audubon county	416.45	166.58
October	24	1898	5629	Benton county	524.70	200.00
November	14	1898	6019	Boone county	326.25	130.50
October	21	1898	5621	Buchanan county	387.25	154.90
September	27	1898	5066	Buena Vista county	842.25	200.00
December	13	1898	6621	Butler county	548.40	200.00
November	16	1898	6123	Carroll county	376.70	150.68
December	6	1898	6540	Cass county	846.40	200.00
September	21	1898	5049	Cedar county	483.80	193.52
December	5	1898	6475	Cerro Gordo county	363.00	145.20
December	5	1898	6476	Cherokee county	501.69	200.00
December	6	1898	6541	Chickasaw county	510.95	200.00
November	18	1898	6125	Clayton county	512.97	200.00
October	24	1898	5625	Clinton county	1,263.50	200.00
November	2	1898	5948	Dallas county	387.50	155.00
October	19	1898	5601	Davis county	818.05	200.00
November	21	1898	6160	Delaware county	871.95	200.00
October	31	1898	5937	Dubuque county	692.75	200.00
October	1	1898	5285	Emmet county	297.75	119.10
November	4	1898	5955	Fayette county	614.50	200.00
November	2	1898	5949	Floyd county	503.80	200.00
December	5	1898	6478	Franklin county	471.73	188.69
November	25	1898	6179	Grundy county	657.20	200.00
November	18	1898	6126	Guthrie county	508.00	200.00
December	2	1898	6469	Hamilton county	451.93	180.77
January	10	1899	7103	Hancock county	420.84	168.33
October	17	1897	5567	Hardin county	751.63	200.00
October	11	1898	5501	Harrison county	535.00	200.00
December	5	1898	6480	Henry county	1,118.05	200.00
October	27	1898	5681	Humboldt county	439.35	175.74
November	10	1898	5977	Ida county	304.00	121.60
October	8	1898	5435	Iowa county	551.56	200.00
December	6	1898	6538	Jackson county	921.50	200.00
October	22	1898	5624	Jasper county	1,067.73	200.00
September	22	1898	5051	Jefferson county	753.55	200.00
December	27	1898	6771	Johnson county	784.15	200.00
October	27	1888	5680	Jones county	1,210.50	200.00
November	29	1898	6207	Kossuth county	699.00	200.00
September	26	1898	5060	Lee county	590.00	200.00
September	27	1898	5065	Louisa county	777.55	200.00
December	6	1898	6539	Lucas county	1,104.15	200.00
October	8	1898	5436	Madison county	553.00	200.00
November	3	1898	5952	Mahaska county	902.00	200.00
December	5	1898	6479	Marion county	507.50	200.00
October	11	1898	5462	Mitchell county	557.75	200.00
November	21	1898	6159	O'Brien county	549.30	200.00
November	14	1898	6018	Osceola county	431.25	172.50
December	8	1898	6579	Palo Alto county	370.00	148.00
December	12	1898	6603	Pottawattamie county	445.75	178.30
December	8	1898	6580	Poweshiek county	837.45	200.00
December	20	1898	6701	Ringgold county	848.15	200.00
September	19	1898	5017	Sac county	488.75	195.50
November	30	1898	6320	Shelby county	1,933.97	200.00
October	1	1898	5286	Sioux county	480.70	192.28
November	21	1898	6161	Story county	1,008.25	200.00
October	4	1898	5352	Tama county	703.35	200.00
February	3	1898	7544	Union county	343.26	137.30
November	25	1898	6180	Van Buren county	755.00	200.00
October	24	1898	5654	Warren county	791.75	200.00
November	8	1898	5969	Wayne county	498.80	199.52
September	27	1898	5064	Winneshiek county	567.80	200.00
October	17	1898	5571	Worth county	391.50	156.60
October	17	1898	5572	Wright county	495.95	198.38
				Total of county societies	$43,199.26	$12,421.99

STATEMENT No. 21—CONTINUED.

Month.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Amt. actually paid for premiums.	Amount received fr'm state.
				DISTRICT AGRICULTURAL SOCIETIES.		
November.	30	1898	6394	Anamosa district	$ 610 25	$ 200 00
October. ..	4	1898	5858	Arlington district	433.50	173.40
September	29	1898	5072	Big Four district, Benton et al. Cos.	528.50	200.00
October....	17	1898	5569	Big Four district, Pocahontas	771 00	200.00
October....	7	1898	5429	Burlington district	99.00	39 60
November.	23	1898	6171	Columbus Junction district	1,870.50	200.00
October....	28	1898	5684	Eastern Iowa district	1,111.00	200.00
November.	30	1898	6395	Eden district	425.40	170 16
December.	8	1898	6578	Lake Prairie district	809.90	200.00
November.	21	1898	6153	La Porte City district	1,101.65	200.00
November.	23	1898	6175	Lenox district	538.50	200 00
October....	19	1898	5600	Lineville district	347.00	138.80
November.	2	1898	5950	Mechanicsville district	926.20	200.00
October....	17	1898	5558	Milton district	633.15	200.00
December.	2	1898	6468	New Sharon district	519.84	200.00
December.	14	1898	6625	Perry district	330.45	132.18
October....	17	1898	5570	Poweshiek district	640.25	200.00
October....	27	1898	5682	Prairie Valley district	650.00	200.00
November.	30	1898	6393	Strawberry Point district	836.25	200.00
December.	26	1898	6768	Tipton district	873.82	200.00
November.	21	1898	6154	Traer district	522 00	200.00
November.	30	1898	6392	Union district	1,315.75	200 00
October....	7	1898	5428	Victor district	512.32	200.00
November.	30	1898	6319	Wapsie Valley district	938 25	200.00
November.	30	1898	6344	West Point district	613 35	200.00
November.	25	1898	6181	What Cheer district	735.25	200 00
November.	16	1898	6122	Williamsburg district	756 10	200 00
November.	9	1898	5971	Wilton district	509 05	200.00
				Total of district societies	$19,978.23	$ 5,254.14
				Total of county societies	43,199.26	12,421 99
				Grand total	$63,177.49	$17,676 13

STATEMENT No. 22.

Showing the name of payee, the number of warrants, the date of warrants, and the amount of warrants issued for the enforcement of the pharmacy law, as provided for by section 2386 of the code, from July 1, 1897, to June 30, 1899, inclusive.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	Amount paid.
Month.	Day.	Year.			
August	10	1897	16250	W. L. Leland	$ 33.35
September	30	1897	17070	Howe & Miller	100.00
September	30	1897	17071	Fletcher Howard	73.41
September	30	1897	17072	W. L. Leland	19.04
September	30	1897	17074	Charles W. Phillips	39.89
January	7	1898	18337	Charles W. Phillips	31 41
January	7	1898	18338	C. E. Albrook	15.00
February	12	1898	19521	Fletcher Howard	74 45
March	1	1898	120	W. L. Leland	19 03
April	18	1898	1368	W. L Leland	55 58
May	2	1898	1681	J. H Pickett	89.28
May	2	1898	1682	Fletcher Howard	31.93
May	16	1898	1888	Charles W. Phillips	32 58
June	21	1898	3066	F. J. Wear	5 00
June	21	1898	3067	W L. Leland	20 41
June	21	1898	3068	C. R. Wood.	20 00
July	5	1898	3483	Andrew Miller	10.00
July	5	1898	3484	L. Severeide.	5 00
July	27	1898	4155	Charles W. Phillips	28.88
August	15	1898	4486	W. L. Leland	125 41
August	15	1898	4487	Fletcher Howard	56.85
August	15	1898	4488	N. W. Hendrix	85.88
August	31	1898	4707	Charles W. Phillips	39.84
October	11	1898	5466	W. L. Leland	114.94
October	11	1898	5467	Fletcher Howard	105.34
October	11	1898	5468	N. T. Hendrix	89.83
November	15	1898	6085	W L. Leland	22 16
December	15	1898	6656	Charles W. Phillips.	16.94
December	15	1898	6657	M A. Barr	100.00
January	16	1899	7140	J. H. Sweeney	55.00
February	28	1899	7763	N. T. Hendrix	158.11
February	28	1899	7764	Lewis Schooler	100.00
February	28	1899	7765	Charles W. Phillips	100.00
March	1	1899	7979	W. L. Leland	93 05
March	15	1899	8136	Charles W. Phillips	46.65
May	1	1899	8898	Fletcher Howard	23.19
May	1	1899	8899	W. T. Hendrix	111.66
				Total	$ 2,149 09

STATEMENT No. 23.

Showing cost of annotation, indexing, publication and distribution of the code.

DATE OF WARRANT.	TO WHOM ISSUED.	FOR WHAT SERVICE RENDERED.	AMOUNT.
1897.			
June 17	Graham Paper company	Paper by contract	$ 3,718.17
June 30	C. E. Sunderland	Salary as stenographer	50.00
June 30	Capitola Mardis	Salary as clerk	75.00
July 13	Emlin McClain	Services annotating code	1,500 00
July 13	E. C. Ebersole	Services as editor of code	300 00
July 13	C. E. Sunderland	Services as stenographer	33 80
July 15	Star Engraving company	Electrotyping	97 63
July 15	Olive Conger	Services as clerk	87.00
July 15	C. A. Neidig	Proofreader	30.80
July 15	Emma Eaton	Services as clerk	50 00
July 15	White Line Transfer company	Moving safe	10 00
July 23	Emlin McClain	Services annotating code	1,500 00
Aug. 2	Star Engraving company	Electrotyping	203.36
Aug. 2	United Typewriter and Supply company	Rent of typewriter	10.00
Aug. 2	Will Bowen	Messenger	9 00
Aug. 2	C. A. Neidig	Proofreader	75.00
Aug. 11	Capitola Mardis	Services as clerk	76 50
Aug. 11	F. R. Conaway	Printing	800.00
Aug. 11	Star Engraving company	Electrotyping	488.15
Aug. 20	Capitola Mardis	Services as clerk	75.00
Aug. 20	Capitola Mardis	Expressage	1.65
Aug. 27	Emma Eaton	Services as clerk	50 00
Aug. 27	C. A. Neidig	Proofreader	75.00
Aug. 31	Emlin McClain	Annotating	1,500 00
Aug. 31	F. R. Conaway	Printing	2,318 00
Aug. 31	F. R. Conaway	Printing	1,059.00
Aug. 31	Star Engraving company	Electrotyping	333.06
Aug. 31	E. C. Ebersole	Services as editor	500.00
Aug. 31	Maude Ebersole	Stenographer	50.00
Aug. 31	Maude Ebersole	Stenographer	50.00
Aug. 31	Blanche Campbell	Services as clerk	9.00
Aug. 31	Will Bowen	Messenger	25.85
Sept. 9	Graham Paper company	Paper by contract	1,494 40
Sept. 9	Emlin McClain	Annotating	1,500 00
Sept. 9	Emma Eaton	Services as clerk	150 00
Sept. 13	Capitola Mardis	Services as clerk	75 00
Sept. 17	Amelia Hartman	Services as clerk	24.00
Sept. 25	E. C. Ebersole	Editor	700.00
Sept. 25	W. W. Cornwall	Expenses as commissioner	34 65
Sept. 25	J. H. Trewin	Expenses as commissioner	74.46
Sept. 25	Capitola Mardis	Services as clerk	22 50
Sept. 25	Maude Ebersole	Services as clerk	34.56
Sept. 25	C. A. Neidig	Proofreader	80.77
Sept. 25	Blanche Campbell	Services as clerk	7 00
Sept. 25	Perry Gray	Messenger	16 65
Sept. 25	Fred Campbell	Services as clerk	6.00
Sept. 25	Emlin McClain	Annotating	1,500.00
Sept. 25	Star Engraving company	Electrotyping	572.39
Sept. 25	F. R. Conaway	Printing	3,021.16
Sept. 25	L. A. Ellis	Expenses as code commission'r	54.20
Sept. 25	Parley Finch	Expenses as code commission'r	18.20
Sept. 27	John T. P. Power	Expenses as code commission'r	13.83
Oct. 1	Lafayette Young	Binding	549.00
Oct. 2	Savery Hotel company	Board for code commissioners	309.40
Oct. 2	White Line Transfer company	Moving safe	10.00
Oct. 2	P. C. Kenyon	Inspector	10 00
Oct. 2	Iowa Telephone company	Telephone service	17 67
Oct. 8	Lafayette Young	Binding	774.00
Oct. 15	Lafayette Young	Binding	1,000.00

STATEMENT No. 23—CONTINUED.

DATE OF WARRANT.	TO WHOM ISSUED.	FOR WHAT SERVICE RENDERED.	AMOUNT.
Nov. 5	Lafayette Young	Binding	1,800 00
Nov. 13	Lafayette Young	Binding	694 00
Nov. 17	Diebold Safe and Lock company	Rent of safe	15 00
Nov. 19	Lafayette Young	Binding	1,020.00
Nov. 26	Lafayette Young	Binding	1,359 00
Dec. 14	Lafayette Young	Binding	1,849.00
Dec. 22	Lafayette Young	Binding	1,002.00
Dec. 31	Lafayette Young	Binding	1,045.00
1898.			
Jan. 11	Lafayette Young	Binding	305.00
Jan. 11	Lafayette Young	Binding	15 00
Jan. 11	W. W. Cornwall	Expenses as code commission'r	15.29
Feb. 4	E. D. Hanselman	Boxes for shipping	13.50
Feb. 11	Lafayette Young	Binding	635.00
March 18	Lafayette Young	Binding	1,149.00
March 31	L. A. Ellis	Expenses as code commission'r	135 00
March 31	Lafayette Young	Binding	618.00
April 12	Lafayette Young	Binding	443 00
April 18	United States Express company	Expressage	271.93
April 18	Getchell & Martin M'f'g comp'y.	Boxes for shipping	146 25
April 18	Getchell & Martin M'f'g comp'y.	Boxes for shipping	18.00
April 18	Lewis E. Bolton	Sundry items	5.60
April 18	Younker Bros	Boxes for shipping	5 00
April 18	Des Moines Box works	Paper shells	10 50
May 12	Willis Wilson	Wrapping codes	15.00
June 21	White Line Transfer company	Freight and cartage	491 40
June 21	Adams Express company	Expressage	16.80
July 11	Lafayette Young	Binding	630.00
Aug. 1	White Line Transfer company	Freight and cartage	28.72
Aug. 27	Lafayette Young	Binding	305.00
Nov 15	Getchell & Martin M'f'g comp'y.	Boxes for shipping	30.00
1899.			
March 15	J. H. Trewin	Expenses as code commission'r	4.91
	Total		$ 41,336.71

STATEMENT No. 24.

Showing the number, date and amount of warrants issued to counties for the purpose of defraying the expenses of Farmers Institutes, as provided for by Section 1675 of the Code, from July 1, 1897, to June 30, 1899, inclusive.

NAME OF COUNTY.	Number of warrant.	DATE OF WARRANT.			AMOUNT OF WARRANT
		MONTH.	Day.	Year.	
Adams	8052	March	10	1899	$ 30.00
Audubon	192	March	3	1898	44.40
Audubon	7997	March	2	1899	45.18
Black Hawk	19544	February	14	1898	47.10
Black Hawk	7995	March	2	1899	50.00
Boone	19548	February	14	1898	4.00
Boone	7581	February	10	1899	14.50
Boone	9541	June	20	1899	15.55
Bremer	19743	February	21	1898	50.00
Bremer	7682	February	17	1899	45.00
Buchanan	15865	July	19	1897	28.15
Buchanan	8483	April	4	1899	39.05
Buena Vista	191	March	3	1898	50.00
Buena Vista	8117	March	14	1899	50.00
Carroll	19550	February	14	1898	38.50
Carroll	7561	February	6	1899	38.35
Cass	234	March	11	1898	50.00
Cass	7994	March	2	1899	50.00
Cerro Gordo	19547	February	14	1898	50.00
Cerro Gordo	7531	February	2	1899	50.00
Cherokee	19540	February	14	1898	39.62
Cherokee	7639	February	15	1899	37.00
Chickasaw	8:22	March	3	1899	43 70
Clay	19705	February	16	1898	50.00
Clay	7692	February	18	1899	50.00
Clinton	19163	February	3	1898	50.00
Clinton	8580	April	13	1899	49.10
Clayton	6602	December	12	1898	18.70
Crawford	7640	February	15	1899	43.15
Dallas	2982	June	7	1898	49.34
Dallas	9342	May	31	1899	36.60
Decatur	18793	January	28	1898	50.00
Delaware	18044	December	28	1897	43.45
Delaware	7547	February	3	1899	49.00
Dickinson	19704	February	16	1898	50.00
Dickinson	7564	February	6	1898	45.30
Emmet	18794	January	28	1898	50.00
Emmet	8210	March	21	1899	50.00
Fayette	18013	December	23	1897	50.00
Fayette	6601	December	12	1898	50.00
Floyd	19543	February	14	1898	50.00
Floyd	7736	February	23	1899	30.25
Franklin	221	March	8	1898	39.63
Franklin	8225	March	20	1899	29.80
Greene	19725	February	18	1898	50.00
Greene	7999	March	2	1899	50.00
Grundy	19703	February	16	1898	10.00
Grundy	7546	February	3	1899	26.65
Guthrie	19549	February	14	1898	39.75
Guthrie	8671	April	24	1899	42.25
Hamilton	194	March	3	1898	36.25
Hamilton	7738	February	23	1899	50.00
Hancock	196	March	3	1898	50.00
Hancock	7996	March	2	1899	50.00
Hardin	19545	February	14	1898	50.00

STATEMENT No. 24.—CONTINUED.

NAME OF COUNTY.	Number of warrant.	DATE OF WARRANT. MONTH.	Day.	Year.	AMOUNT OF WARRANT
Hardin	8194	March	18	1899	50.00
Harrison	19719	February	17	1898	50.00
Harrison	8199	March	20	1899	50.00
Howard	18541	January	18	1898	26.00
Howard	1141	April	5	1898	50.00
Howard	8041	March	8	1899	50.00
Humboldt	19541	February	14	1898	47.45
Humboldt	8579	April	12	1899	47.65
Ida	18014	December	23	1897	24.15
Ida	713	January	11	1899	50.00
Iowa	1143	April	5	1898	21.90
Iowa	8118	March	14	1899	50.00
Jackson	19546	February	14	1898	49.36
Jackson	7258	January	25	1899	30.51
Jefferson	19756	February	23	1898	43.25
Jefferson	8000	March	2	1899	44.57
Jones	235	March	11	1898	45.00
Jones	7737	February	23	1899	33.00
Kossuth	246	March	12	1898	38.25
Kossuth	7562	February	6	1899	50.00
Linn	19742	February	21	1898	50.00
Linn	8481	April	4	1899	50.00
Louisa	8125	June	22	1898	23.50
Louisa	7530	February	2	1899	13.56
Lucas	4378	August	1	1898	29.30
Lucas	7636	February	15	1899	24.85
Mahaska	18769	January	22	1898	50.00
Mahaska	7571	February	7	1899	50.00
Marion	17585	November	17	1897	50.00
Marion	5924	October	31	1898	50.00
Marshall	18911	January	31	1898	43.20
Marshall	217	March	7	1898	31.90
Marshall	8193	March	18	1899	50.00
Mills	219	March	7	1898	36.06
Mills	8201	March	20	1899	14.00
Mitchell	195	March	3	1898	50.00
Mitchell	8581	April	13	1899	26.00
Monona	9545	June	22	1899	27.87
Muscatine	1485	April	28	1898	35.48
Muscatine	8946	May	3	1899	42.50
O'Brien	193	March	3	1898	50.00
O'Brien	7638	February	15	1899	50.00
Osceola	18786	January	24	1898	50.00
Osceola	8081	March	10	1899	50.00
Palo Alto	1484	April	26	1898	46.70
Palo Alto	8200	March	20	1899	43.37
Page	7739	February	23	1899	50.00
Polk	7343	January	....	1899	12.75
Polk	7637	February	15	1899	20.00
Polk	8040	March	7	1899	17.25
Ringgold	1142	April	5	1898	37.53
Ringgold	8226	March	30	1899	35.20
Sac	7998	March	2	1899	43.00
Scott	218	March	7	1898	47.70
Scott	8578	April	12	1899	47.55
Shelby	1300	April	13	1898	50.00
Shelby	9366	June	1	1899	50.00
Story	19706	February	16	1898	40.52
Story	8042	March	8	1899	48.12
Tama	18275	January	3	1898	38.00
Tama	245	March	12	1898	43.00
Tama	8032	March	6	1899	50.00
Taylor	226	March	9	1898	47.93
Taylor	7563	February	6	1899	50.00
Union	190	March	3	1898	49.40
Union	8482	April	4	1899	29.00
Van Buren	18285	January	4	1898	15.20
Van Buren	7693	February	18	1899	43.84
Webster	18284	January	4	1898	18.00
Webster	6769	December	27	1899	42.16
Winnebago	19642	February	14	1898	39.50
Winnebago	8195	March	18	1899	35.75
Winneshiek	18047	December	29	1897	50.00

STATEMENT No. 24—CONTINUED.

NAME OF COUNTY.	Number of warrant.	DATE OF WARRANT.			AMOUNT OF WARRANT
		MONTH.	Day.	Year.	
Winneshiek	220	March	8	1898	50.00
Winneshiek	8039	March	7	1899	50.00
Woodbury	19207	February	5	1898	50.00
Woodbury	8584	April	25	1899	50.00
Worth	18276	January	3	1898	50.00
Worth	6782	December	29	1898	50.00
Worth	7993	March	2	1899	50.00
Total					$ 5,589.12

STATEMENT No. 25.

Showing cost to state for improvements to and support of state institutions.

FOR THE YEAR ENDING JUNE 30, 1898.

NAME OF INSTITUTION.	Improvements.	Support and ordinary expenses.	Trustees, per diem and expenses.	Clothing.	Sundry expenses.	Total support.	Collected from counties.	Refunds by institutions.	Sundry refunds.	Total refunds.	Net cost of support to state.
Agricultural College	$ 18,146.70	$ 7,725.00	$ 2,897 50	....	*$ 2,319.49	$ 12,941 99	....	....	....	....	$ 12,941.99
College for the Blind	2,621.99	34,440.00	1,136.40	$ 649.28	....	36,225.68	$ 607 29	$ 10,178.04	....	$ 10,785 33	25,440.35
School for the Deaf	....	68,207.41	739 05	1,017.57	....	69,964.03	2,809 50	1,025.58	....	3,835.08	66,128.95
Institution for Feeble-Minded	54,409.42	1,108.02	1,010 09	12,685.54	....	124,497.63	7,773 66	....	....	7,773 66	116,723 97
Industrial Home for the Blind	2,750.00	7,250.00	1,012.10	....	....	8,262 10	....	1,195 31	....	1,195.31	7,066 79
Hospitals Insane, at Clarinda, Independence and Mt. Pleasant	64,421.20	431,047.00	3,451.07	....	†794.17	435,292.24	363,616 40	10,718.72	$ 20.00	374,355.12	60,937.12
Industrial Schools	9,383.97	88,474.00	692 13	....	....	89,166.13	....	724.38	....	724 38	88 441.75
Soldiers' Orphans' Home	6,094 20	54,897 34	725.39	....	....	55,622.73	26,818.18	193.72	....	27,011 90	28,610 83
Soldiers' Home	....	81,087.00	1,186.10	....	....	82,273 10	....	1,094 86	53,628 22	54,723.08	27,550.02
Penitentiary, Anamosa	19,585 95	115,981.30	....	....	‡952 77	116,934.07	....	4,530 37	....	4,530.37	112,403 70
Penitentiary, Ft. Madison	5,180.30	36,081.54	....	....	§1,146.13	37,227 67	....	5,305.54	....	5,305 54	31,922.13
State University	9,331.29	65,500.00	2,631.05	....	....	68,131 05	....	....	....	....	68,131 05
Normal School	12,500 00	29,500.00	1,184.60	....	....	30,684.60	....	....	....	....	30,684.60
Hospital Insane, Cherokee	139,734 42	....	....	....	....	....	....	....	....	....	....
Total	$344,159.44	$1,130,992.59	$16,665.48	$14,352.39	$ 5,212.56	$1,167,223.02	$401,625.03	$ 34,966.52	$ 53,648.22	$490,239.77	$ 676,983.25
Add cost of improvements	....	....	....	....	....	....	....	....	....	....	344,159 44
Total cost to state	....	....	....	....	....	....	....	....	....	....	$1,021,142.69

FOR THE YEAR ENDING JUNE 30, 1899.

Agricultural College	$ 8,669.93	$ 18,232.26	$ 2,194.30	....	$ 2,089 32	$ 22,515.88	....	....	....	....	$ 22,515.88
State University	5,900.00	75,500.00	3,223 20	....	....	78,723 20	....	....	....	....	78,723 20
Normal School	2,700.00	43,098.60	1,024.80	....	....	44,123 40	....	....	....	....	44,123.40

* Experimentation and financial agents' salary. † Removal of nonresidents, and visits for inspection. ‡ Transportation, escaped convicts' expense, and visits for inspection. § Investigation. United States aid.

NOTE.—The amount of cash in the hands of the treasurers of the different institutions July 1, 1898, excepting the three educational institutions, is included in the amounts reported as "Refunds by Institutions."

By reason of the fact that the trustees of the institutions, now in charge of the board of control, provided the support of such institutions for the month of July, 1898, previous to retiring from office, that portion of the above statement represents the cost of support for thirteen months

SPECIAL UNIVERSITY TAX.

The following warrants have been issued against the special 1-10 mill university tax, under section 2644 of the code, amended by section 2, chapter 75 of the acts of the Twenty-seventh General Assembly:

DATE.	NO.	AMOUNT.
December 6, 1898	30	$ 12,000.00
May 27, 1899	32	15,000.00
August 25, 1899	33	20,000.00
Total		$ 47,000.00

TIME WARRANTS.

The following time warrants have been issued against the special university tax, under section 2644 of the code, amended by section 2, chapter 75 of the acts of the Twenty-seventh General Assembly. Said warrants are payable when the 1-10 mill on the dollar tax upon the assessed valuation of the taxable property of the state is collected, as provided in said section:

DATE.	NUMBER.	AMOUNT.	PAYABLE.
September 16, 1898	9 to 23 inclusive	$ 20,000 00	July 10, 1902, without interest
October 12, 1898	24 to 29 inclusive	13,100 00	November 1, 1902, without interest.
May 15, 1899	31	16,000.00	December 31, 1902, without interest.
Total		$ 49,100 00	

NOTE.—The above time warrants or outstanding warrants were issued in accordance with an opinion of the attorney-general of Iowa, rendered September 14, 1898, construing chapter 75, laws of the Twenty-seventh General Assembly, in which he says: "The tax referred to in said section 2 is to be levied by the executive council in the year 1901, and such special tax will be collected in the year 1902, at the time that the other taxes are collected. It was, in my mind, the intent of the legislature that warrants should issue at the present time, payable when such additional tax is collected. The evident purpose is to provide a fund which may be used at the present time, or from time to time, as in the judgment of the board of regents it may be needed in the purchase of books for the university library. In order to anticipate the payment of such tax and to enable the board of regents to supply the library with books from time to time as the same may be needed, it expressly provides that the warrants shall be issued therefor, payable when the additional tax herein authorized is collected. While this section does not expressly provide by whom the warrants shall issue, yet, taken in connection with the law authorizing the issuance of warrants upon the state treasury, it is plainly the duty of the auditor to issue said warrants, and that such warrants shall be issued upon the requisition of the board of regents or managing board of the university in the usual manner. I think without question you are authorized to issue warrants at the present time, upon the proper requisition of the university authorities, in the aggregate sum of $49,100, payable when said tax authorized by said chapter shall be collected."

STATEMENT No. 26.

MISCELLANEOUS EXPENDITURES.

Showing the bills audited by the Executive Council in accordance with Section 120 of the Code of 1873, as amended by Chapter 142, Section 8, Acts of the Sixteenth General Assembly, from July 1, 1897, to September 30, 1897, inclusive.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To whom issued.	On what account.	Amount.
July	13	1897	15801	Iowa State Register	Publishing notice for bids and papers—warrant call—act referring to code revision, etc	$ 98.55
July	13	1897	15802	Des Moines Leader	Publishing notice for bids and papers—warrant call—act referring to code revision, etc	70.64
				Total		$ 164.19
					Blank Books, Blanks and Printing—	
July	1	1897	15631	Carter & Hussey	Books for auditor of state	7.25
July	1	1897	15637	Bishard Bros	Printing for state officers	25.00
August	2	1897	16102	Sechrist Printing company	Printing for governor's office	8.50
August	2	1897	16103	George A. Miller	Book for secretary of state's office	9.00
August	2	1897	16104	E. A. Sciple company	Printing for governor's office	1.25
August	2	1897	16105	Bishard Bros	Printing for state officers	29 75
August	2	1897	16110	Perkins Bros	Books for secretary of state's office	14.50
August	10	1897	16238	O. E. Byrkit	Printing for superintendent of public instruction	3.00
September	1	1897	16531	Iowa Printing company	Embossing for state officers	27 50
September	1	1897	16535	Iowa State Register	Printing for state treasurer's office	5.00
September	1	1897	16540	Bishard Bros	Printing for state officers	8.25
September	10	1897	16641	Iowa State Bystander	Printing for governor's office	9.50
September	30	1897	17077	Carter & Hussey	Books for state librarian	1.10
September	30	1897	17078	Iowa State Bystander	Printing for governor's office	3.50
September	30	1897	17079	Bishard Bros	Printing for state officers	49.25
				Total		$ 202.35
					Clerk of Executive Council—	
July	31	1897	16086	A. E. Shipley	Clerk of executive council	125.00
August	31	1897	16437	A. E. Shipley	Clerk of executive council	125.00
September	30	1897	17056	A. E. Shipley	Clerk of executive council	125.00
				Total		$ 375.00

STATEMENT No. 26—Continued.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To whom issued.	On what account.	Amount.
					Clerk of Supply Department—	
July	31	1897	16067	H. J. Bennett	Clerk of supply department	83 33
August	31	1897	16438	H. J. Bennett	Clerk of supply department	83 33
September	30	1897	17010	H. J. Bennett	Clerk of supply department	83 33
				Total		$ 249.99
					Drayage and Freight—	
July	13	1897	15634	Blue Line Transfer company	Freight and drayage on paper	3.00
July	13	1897	15803	Blue Line Transfer company	Freight and drayage on paper	6.00
September	1	1897	16532	Blue Line Transfer company	Freight and drayage on book for state library	11 67
September	1	1897	16533	Blue Line Transfer company	Freight and drayage on paper	2.50
September	13	1897	16747	Blue Line Transfer company	Freight and drayage on paper	24.75
				Total		$ 47.92
September	1	1897	16539	White Line Transfer company	Freight and drayage on book for state library	3.70
					Expressage—	
July	1	1897	15638	Adams Express company	Expressage	26.72
August	10	1897	16245	Adams Express company	Expressage	23.42
August	10	1897	16247	Adams Express company	Expressage	3.33
September	1	1897	16543	Adams Express company	Expressage	11.34
September	13	1897	16749	Adams Express company	Expressage	24.59
September	30	1897	17075	Adams Express company	Expressage	3.18
				Total		$ 93.08
August	2	1897	16107	American Express company	Expressage	.40
August	10	1897	16246	American Express company	Expressage	31.69
September	30	1897	17013	American Express company	Expressage	12.84
				Total		$ 44.93
September	13	1897	16750	United States Express company	Expressage	74.86
July	13	1897	15804	Wells Fargo Express company	Expressage	8.81
August	2	1897	16113	Wells Fargo Express company	Expressage	3.30
August	10	1897	16242	Wells Fargo Express company	Expressage	1.05
September	1	1897	16542	Wells Fargo Express company	Expressage	17.03
September	13	1897	16748	Wells Fargo Express company	Expressage	9.74
				Total		$ 39.93

				LITIGATION—	
July	1	1897	15632	Milton Remley — Service in case United States Commissioners v. Soldiers' Home, Marshalltown	154.23
July	13	1897	15793	O. L. Dahlberg — Shorthand reporter in case United States v. Soldiers' Home, Marshalltown	16.50
September	1	1897	16520	Eagan & Anderson — Printing amendments in case State v Ed Bailor and others	25.00
September	13	1897	16746	J. O. Schulze — Blue prints in Owl lake cases	2.50
September	30	1897	17074	E. E. Schrack — Printing argument State v. Jamison	6.50
September	30	1897	17080	Iowa Citizens Publishing company — Printing arguments, etc., in various state cases	229.00
				Total	$ 433.73
				POSTAGE STAMPS AND STAMPED ENVELOPES—	
July	31	1897	16049	Edw. H. Hunter — Stamps and envelopes	714.28
July	31	1897	16050	Edw. H. Hunter — Postage due	2 17
August	31	1897	16334	Edw. H. Hunter — Stamps	132.38
August	31	1897	16335	Edw. H. Hunter — Postage due	2.46
September	30	1897	17008	Edw. H. Hunter — Stamps and envelopes	488.40
September	30	1897	17009	Edw. H. Hunter — Postage due	2.25
September	30	1897	17086	Edw. H. Hunter — Stamps, envelopes and p stal cards	2,739.00
				Total	$ 4,070.94
				TELEGRAPH MESSAGES—	
August	2	1897	16112	Postal Telegraph and Cable company — Message for superintendent of public instruction	.25
September	13	1897	16752	Postal Telegraph and Cable company — Messages from state officers	1.44
				Total	$ 1.69
				WESTERN UNION TELEGRAPH COMPANY—	
September	9	1897	16582	Western Union Telegraph company — Messages from state officers	39.05
September	9	1897	16583	Western Union Telegraph company — Messages from state officers	7.57
				Total	$ 46.62
				TELEPHONE—	
August	10	1897	16240	Iowa Telephone company — Use of lines for governor's office	.50
				MISCELLANEOUS—	
July	1	1897	15630	Carter & Hussey — Sundries supplies for supply department	83.08
July	1	1897	15633	Smith-Premier company — Rent of typewriter for secretary of state	5.00
July	1	1897	15635	Leander Bolton — Sundries for state officers	2.35
July	1	1897	15636	C. W. Dumont — Books for attorney-general	7.50
July	1	1897	15645	Mrs. C. D. Loomis — Typewriting in secretary of state's office	36.00
July	7	1897	15746	Graham Paper company — Paper for supply department	160.00
July	13	1897	15786	Maude Ebersole — Typewriting in secretary of state's office	12.00
July	13	1897	15787	Miss L. A. Turner — Typewriting in secretary of state's office	38.00
July	13	1897	15788	Elizabeth Strathern — Typewriting in secretary of state's office	26.00
July	13	1897	15789	Blanche Campbell — Typewriting in secret ary of state's office	22.00
July	13	1897	15790	Mrs. Alice Beard — Typewriting in secre tary of state's office	19.00
July	13	1897	15791	Carrie Urban — Typewriting in secretary of state's office	18.00
July	13	1897	15792	L. Harbach — Carpets and rugs for state officers	635.06
July	13	1897	15794	Heywood & Son — Julian interest table for treasurer of state	.76
July	13	1897	15795	Wycoff, Seamans & Benedict — Typewriter and supplies for secretary of state's office	91.45
July	13	1897	15796	Graham Paper company — Paper for supply department	52.50

STATEMENT No. 26.—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
July	13	1897	15797	Des Moines Book and Stationery Co.	Pencils, etc., for supply department	10.13
July	13	1897	15798	Langan Bros	Envelopes for supply department	10.90
July	13	1897	15799	Carter & Hussey	Rubber bands, etc., for supply department	38.34
July	13	1897	15800	Perkins & Brinsmaid	Glass tumblers for supply department	1.50
July	13	1897	15805	D. W. Johnson	Laundrying towels for state officers	13.13
July	15	1897	15818	L. H. Cope	Expenses while attending National Library association	100.86
July	15	1897	15819	Star Engraving company	Engraving for Iowa Academy of Science	51.75
July	31	1897	16088	Smith-Premier Typewriter company	Repairing typewriter for superintendent of public instruction	3.50
August	2	1897	16106	Star Engraving company	Engraving for State Agricultural society	46.00
August	2	1897	16108	S. Watson	Distributing documents for secretary of state	4.80
August	2	1897	16109	Langan Bros	Twine for supply department	2.45
August	2	1897	16094	Carter & Hussey	Sundry supplies for supply department	12.38
August	2	1897	16095	Carter & Hussey	Matches for supply department	1.85
August	2	1897	16111	B. F. Perkins & Son	Paper tester for secretary of state	75.00
August	10	1897	16239	Smith-Premier Typewriter company	Typewriter for Judge Given	90.00
August	10	1897	16241	L. Harbach	File cases for governor's office	60.00
August	10	1897	16243	C. W. Dumont	Books for attorney-general	7.50
August	10	1897	16244	D. W. Johnson	Laundrying towels for state officers	14.05
August	11	1897	16266	S. J. Morrow	Automatic bank punchers for auditor and treasurer	40.00
August	31	1897	16498	Byrdella Johnson	Copying for secretary of state	12.00
August	31	1897	16499	A. E. Shipley	Fees for recording deeds	.75
September	1	1897	16534	C. G. Sheely & Company	Curbing	36.00
September	1	1897	16536	Carter & Hussey	Letter books for supply department	6.00
September	1	1897	16537	Carter & Hussey	Receipt book for secretary of state	1.50
September	1	1897	16538	Graham Paper company	Book paper for supply department	449.68
September	1	1897	16541	Des Moines Book and Stationery Co.	Ink for supply department	3.45
September	9	1897	16571	J. H. Queal & Company	Lumber for code commission	16.56
September	13	1897	16751	D. W. Johnson	Laundrying towels for state officers	10.15
September	30	1897	17011	Des Moines Rubber Stamp company	Rubber stamp for governor's office	1.25
September	30	1897	17012	Des Moines Rubber Stamp company	Rubber stamp and pad for document department	.75
September	30	1897	17076	Star Engraving company	Engraving for State Agricultural society	7.70
September	30	1897	17081	West Publishing company	Books for supreme court	52.50
				Total		$ 2,381.12

In accordance with Senate File 73.

February...	9	1898	19382	Iowa State Register	ADVERTISING—	
February...	9	1898	19383	Iowa State Register	Publishing warrant call for state treasurer	$ 7.40
February...	9	1898	19384	Iowa State Register	Publishing act relating to car coupler, sheriffs and garnishments	2.79
March.....	1	1898	108	Iowa State Register	Publishing act relating to extra appropriation	2.00
March.....	1	1898	109	Des Moines Leader	Publishing act relating to assessors, school directors, school treasurer; amendment to section 490 and 144, warrant call for treasurer of state, amendment to section 850-859 and 298, employees pay appropriation	83.57
March.....	15	1898	408	George E. Roberts & Company	Publishing joint resolution No. 9, notice to architects; act to amend section 5, annotation of code	
March.....	15	1898	409	Boone County Republican	Notice to contractors, election proclamation	43 50
March.....	18	1898	426	Iowa State Register	Publishing notice to applicants for mine inspectors	3.60
March.....	18	1898	428	Daily Citizen	Publishing notice to applicants for mine inspectors	2.00
March.....	31	1898	942	Iowa State Register	Publishing police matron act, perrishable property act, reporters note act, car coupler act, acts relating to fairs, park commission, I. A. C., amendment to section 2942, chapter 6, pharmacy and insurance certificate act	17.85
					Publishing notice to applicants for mine inspectors	3.00
					Publishing warrant call for state treasurer	3 00
				Total		$ 168.71
February...	4	1898	19184	Perkins Bros. company	BLANK BOOKS, BOOKS, PRINTING, ETC.—	
February..	9	1898	19385	Iowa Printing company	Register of bills, house and senate, 1898	11.00
February...	9	1898	19386	Iowa Printing company	Diplomas for superintendent of public instruction, lithographed letter heads for state auditor	52.50
February...	10	1898	19430	C. E. Byrkit	Insurance record, journal and ledger, letter heads for railroad commissioners and superintendent of public instruction	30.00
March.....	1	1898	111	Iowa Printing company	Envelopes for superintendent of public instruction	1.50
March.....	15	1898	410	Star Engraving company	Printing heading for governor, journal and cash books for auditor of state	42.25
March.....	31	1898	903	Star Engraving company	Printing half-tone for custodian	7.35
March.	31	1898	904	Iowa Lithographing company	Printing Iowa reports	408.75
March.	31	1898	939	Iowa Illustrative company	Printing warrants for auditor of state, embossing letter heads for superintendent of public instruction and railroad commissioners	75.00
					Half-tone embossing for secretary of state	28,25
				Total		$ 656.60
February...	11	1898	19462	Blue Line Transfer company	DRAYAGE AND FREIGHT—	
February...	11	1898	19463	Blue Line Transfer company	Drayage on paper to Conaway & Shaw and Iowa Printing Co.	16.00
February...	24	1898	19759	Blue Line Transfer company	Drayage on paper to Conaway & Shaw	1.50
March.	18	1898	424	Blue Line Transfer company	Freight and drayage on paper, books, etc	30.23
					Freight and drayage on paper, books, etc	21.19
				Total		$ 68.92

STATEMENT No. 26.—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT
					DRAYAGE AND FREIGHT—	
February...	11	1898	19449	White Line Transfer company.....	Freight and drayage on paper, books, etc	74.90
February...	11	1898	19450	White Line Transfer company.....	Freight and drayage on paper, books, etc.....	16.17
March.....	18	1898	425	White Line Transfer company.....	Freight and drayage on glass, books, etc.....	6.33
				Total.....	.....	$ 97.40
					EXPRESSAGE—	
February...	12	1898	19498	Adams Express company.....	Expressage.....	106.00
February...	12	1898	19499	Adams Express company.....	Expressage.....	1.30
February...	12	1898	19500	Adams Express company.....	Expressage.....	1.60
February...	12	1898	19501	Adams Express company.....	Expressage.....	.70
February...	12	1898	19502	Adams Express company	Expressage.....	29.08
February...	12	1898	19503	Adams Express company.....	Expressage.....	9.09
February...	12	1898	19504	Adams Express company.....	Expressage.....	8.74
February...	12	1898	19505	Adams Express company.....	Expressage.....	66.86
February...	12	1898	19506	Adams Express company.....	Expressage.....	2.00
February...	24	1898	19760	Adams Express company.....	Expressage.....	2.61
March.....	1	1898	115	Adams Express company.....	Expressage.....	1.85
March.....	18	1898	421	Adams Express company.....	Expressage.....	47.71
				Total.....	.....	$ 277.54
February...	12	1898	19491	American Express company.....	Expressage.....	38.27
February...	12	1898	19492	American Express company.....	Expressage.....	.93
February...	12	1898	19493	American Express company.....	Expressage.....	3.90
February...	12	1898	19494	American Express company.....	Expressage.....	2.98
February...	12	1898	19495	American Express company.....	Expressage.....	5.64
February...	12	1898	19496	American Express company.....	Expressage.....	6.60
February...	12	1898	19497	American Express company.....	Expressage.....	62.36
March.....	1	1898	113	American Express company.....	Expressage.....	281.81
March.....	18	1898	422	American Express company.....	Expressage.....	15.35
March.	31	1898	944	American Express company.....	Expressage.....	1.00
				Total.....	.....	$ 418.83
February...	12	1898	19511	United States Express company	Expressage.....	13.68
February...	12	1898	19512	United States Express company.....	Expressage.....	88.93
February...	12	1898	19513	United States Express company.....	Expressage.....	36.26
February...	12	1898	19514	United States Express company.....	Expressage.....	24.34

February	12	1898	19515	United States Express company	Expressage	2.20
February	12	1898	19516	United States Express company	Expressage	.25
March	1	1898	114	United States Express company	Expressage	2.85
March	18	1898	420	United States Express company	Expressage	86.75
				Total		$ 250.26
February	12	1898	19517	Wells, Fargo & Company	Expressage	1.17
February	12	1898	19518	Wells, Fargo & Company	Expressage	.64
February	12	1898	19519	Wells, Fargo & Company	Expressage	20.34
February	12	1898	19520	Wells, Fargo & Company	Expressage	28.59
March	1	1898	112	Wells, Fargo & Company	Expressage	85.48
March	18	1898	423	Wells, Fargo & Company	Expressage	30.57
				Total		$ 166 79
					LITIGATION—	
February	10	1898	19436	Edward Brockerdt	Brief, State v. Hayes	20.00
February	21	1898	1974	John D. Jordan	Printing record in the case of A. C. Campbell v. Edward F. Waite	82.60
				Total		$ 102.60
					POSTAGE STAMPS AND STAMPED ENVELOPES—	
February	3	1898	19169	Edward H. Hunter	Stamped envelopes	489.32
February	3	1898	19170	Edward H. Hunter	Stamped envelopes	131.96
February	3	1898	19171	Edward H. Hunter	Due postage	3.72
February	3	1898	19172	Edward H. Hunter	Due postage	5.11
February	3	1898	19173	Edward H. Hunter	Due postage	2.71
March	1	1898	232	Edward H. Hunter	Stamps, stamped envelopes and cards	445.20
March	11	1898	233	Edward H. Hunter	Due postage	3.02
March	18	1898	429	Edward H. Hunter	Balance due on March bill	1.00
				Total		$ 1,082.04
					STATIONERY AND SUPPLIES.—	
February	3	1898	19168	Lathrop, Rhodes, McCain company	Sundry supplies for supply department	$ 49.60
February	4	1898	19179	A. C. McClurg & Company	Sundry supplies for supply department	572.95
February	4	1898	19180	A. C. McClurg & Company	Stationery for supply department	73.00
February	4	1899	19181	A. C. McClurg & Company	Stationery for supply department	50.00
February	4	1898	19182	A. C. McClurg & Company	Pencils for supply department	7.34
February	4	1898	19185	Perkins Bros. company	Sundry supplies for supply department	90.00
February	4	1898	19186	Wycoff, Seamans & Benedict	Stationery and oil for supply department	146.00
February	4	1898	19187	Rockwell & Rupel company	Carbon paper for supply department	11.00
February	4	1898	19188	Rockwell & Rupel company	Carbon paper for supply department	66.00
February	4	1898	19189	Langan Bros	Rubber bands and lanterns for supply department	64.40
February	4	1898	19190	Langan Bros	Rubber bands and lanterns for supply department	48.65
February	4	1898	19191	Langan Bros	Sundry supplies for supply department	1,379.60
February	4	1898	19192	Harris-Emery company	Sundry supplies for supply department	209.75
February	4	1898	19193	Des Moines Book & Stationery Co.	Erasers for supply department	26.50
February	4	1898	19194	H. Needecken company	Stationery for supply department	133 54
February	4	1898	19195	Carpenter Paper company	Paper for supply department	782.09
February	4	1898	19196	Butler Paper company	Paper for supply department	670.18
February	4	1898	19197	Graham Paper company	Paper for supply department	11,589.65

STATEMENT No 26—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					STATIONERY AND SUPPLIES—*Continued*—	
February...	4	1898	19198	Graham Paper company	Paper for supply department	1,079.07
February...	4	1898	19199	Graham Paper company	Paper for supply department	525.24
February...	4	1898	19200	Graham Paper company	Paper for supply department	153.74
February...	4	1898	19201	Fuller & Fuller	Sundry supplies for supply department	403.65
February...	4	1898	19202	Fuller & Fuller	Soap for supply department	11.80
February...	10	1898	19408	J. D. Seeburger	Sundry supplies for supply department	45.52
February...	10	1898	19410	Allen B. Wrisley Co	Soap for supply department	8.82
February...	10	1898	19414	Wycoff, Seamans & Benedict	Stationery for supply department	49.60
February...	10	1898	19416	Langan Bros	Pens for supply department	73.00
February...	10	1898	19420	Iowa Electric & Construction Co	Sundry supplies for supply department	25.56
February...	10	1898	19421	Graham Paper company	Paper for supply department	133.92
February...	10	1898	19428	Younker Bros	Toweling for supply department	70.00
February...	10	1898	19431	Harris-Emery company	Ribbon for supply department	56.88
February...	10	1898	19441	Carter & Hussey	Envelopes for supply department	15.50
February...	11	1898	19451	Capital City Gas Light company	Mantels for supply department	50.00
February...	11	1898	19452	Capital City Gas Light company	Tapers, etc., for supply department	12.37
February...	11	1899	19456	Des Moines Book & Stationery Co	Eyelet punches for supply department	16.20
February...	11	1898	19457	Des Moines Book & Stationery Co	Sundry supplies for supply department	20.90
February...	11	1898	19458	Des Moines Book & Stationery Co	Blotter bath for supply department	1.90
February...	11	1898	19466	Lewis E. Bolton	Savogram for supply department	145.25
February...	11	1898	19467	Lewis E Bolton	Sundry supplies for supply department	35.15
February...	11	1898	19468	Lewis E. Bolton	Sundry supplies for supply department	52.30
February...	11	1898	19469	Perkins & Brinsmaid	Cuspidores for supply department	18.60
February...	11	1898	19470	Perkins & Brinsmaid	Sundry supplies for supply department	9.50
February...	12	1898	19523	Industrial Home for the Blind	Brooms for supply department	6.25
February...	14	1898	19526	Carter & Hussey	Indexed memorandum book for supply department	.50
February...	14	1898	19528	A. C. McClurg & Company	Balance on invoice for supply department	.50
March...	1	1898	102	A. C. McClurg & Company	Sundry supplies for supply department	30.89
March...	1	1898	103	Langan Bros	Sweepers for supply department	6.00
March...	15	1898	403	Carpenter Paper company	Stationery for supply department	164.77
				Total		$ 19,192.58
					TELEGRAPH COMPANY—	
February...	14	1898	19532	Western Union Telegraph company	Messages from state officers	$ 63.73
March...	1	1898	106	Western Union Telegraph company	Messages from state officers	5.48
				Total		$ 69.21

					TELEPHONE COMPANY—	
February...	10	1898	19403	Iowa Telephone company	Use of lines for attorney-general, secretary of state and auditor of state	1.50
February...	10	1898	19403	Iowa Telephone company	Rental for the month of September	33.00
February...	10	1898	19404	Iowa Telephone company	Use of line for the governor and state board of health	.50
March...	15	1898	405	Iowa Telephone company	Rental for instruments in capitol building for October, November, December, 1897, and January and February, 1898	96.73
March.....	31	1898	934	Iowa Telephone company	Rental for instruments in capitol building for March	33.00
				Total		$ 163.73
					MISCELLANEOUS—	
February...	4	1898	19176	State treasurer	Cleaning and repairing time lock on safe	25.00
February...	4	1898	19177	The Macneale and Urban company	Safely deposit boxes in auditor's office	811.00
February...	4	1898	19178	D. W. Johnson	Laundrying towels for state officers Sept., Oct., Nov., Dec., 1897	55.10
February...	4	1898	19183	Atkinson S. Johnson	Carpenter work	8.10
February...	10	1898	19406	Capital City Gas Light company	Gas for capitol building	152.76
February...	10	1898	19407	Des Moines Rubber Stamp company	Rubber stamps for state officers	6.10
February...	10	1898	19409	L. B. Abbil	Atlas for governor's office	7.50
February...	10	1898	19411	Des Moines Water Works company	Water for arsenal, capitol grounds and building	96.84
February...	10	1898	19412	Des Moines Water Works company	Water for capitol building	52.70
February...	10	1898	19413	Des Moines Water Works company	Water for capitol building and grounds	120.57
February...	10	1898	19415	Standard Oil company	Machine oil	7.65
February...	10	1898	19417	Sprague & Smith	Glass for capitol building	34.50
February...	10	1898	19418	Dockstader & Wilkins	Poles for custodian	2.16
February...	10	1898	19419	R. N. Dahlberg	Repairing typewriter for geological department	7.00
February...	10	1898	19422	T. S. Stoner	Paint for custodian	10.50
February...	10	1898	19423	John E. Allen	Plumbing and repairing	19.55
February...	10	1898	19424	Thomas Morton	Copper cable, chain and window fastenings	245.45
February...	10	1898	19425	J. R. Potts	Hauling dirt and manure	5.00
February...	10	1898	19426	Lottie Erickson	Washing towels	5.48
February...	10	1898	19427	Buck Bros	Signs for Governor's square	1.00
February...	10	1898	19429	C. W. Dumont	Books for attorney-general	7.50
February...	10	1898	19432	E. W. Stephens	Iowa reports for secretary of state	6.50
February...	10	1898	19433	Geo. B. Carpenter	Copper wire cord	47.35
February...	10	1898	19434	Thomas Lane	Packing medallions	3.50
February...	10	1898	19435	Eagle Iron Works	Planing sash weights	.60
February...	10	1898	19437	J. & R. Lamb	Brass tablets	41.00
February...	10	1898	19438	Iowa Monument company	Floor tile and drayage	11.50
February...	10	1898	19439	Iowa Monument company	Laying tile	8.10
February...	10	1898	19440	Carter & Hussey	Sundry items for state officers	47.80
February...	10	1898	19442	Electric Fan Dusting Machine Co.	Cleaning carpets	33.63
February...	10	1898	19443	Electric Fan Dusting Machine Co.	Cleaning curtains, etc	27.85
February...	11	1898	19453	Capital City Gas Light company	Gas for building and grounds	64.78
February...	11	1898	19454	Capital City Gas Light company	Gas for building and grounds	284.05
February...	11	1898	19455	Des Moines Book and Stationary Co.	Ideal bath and blotters for pharmacy commission	2.60
February...	11	1898	19459	West Publishing company	Northwestern Reporter for supreme court	22.50
February...	11	1898	19460	West Publishing company	Northwestern Reporter and N. W. Digest for Atty.-General	12.00
February...	11	1898	19464	Lewis E. Bolton	Salt	3.00
February...	11	1898	19465	Lewis E. Bolton	Hardware	9.90
February...	11	1898	19471	Bloomfield Coal and Mining company	Coal for capitol boiler house	4.87

STATEMENT No. 26.—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					MISCELLANEOUS—*Continued*—	
February	11	1898	19472	Bloomfield Coal and Mining company	Coal for capitol boiler house	364.89
February	11	1898	19473	Bloomfield Coal and Mining company	Coal for capitol boiler house	744.33
February	11	1898	19474	J. H. Queal & Company	Lumber for capitol building	28.50
February	11	1898	19475	J. H. Queal & Company	Lumber for capitol building	5.10
February	11	1898	19476	Mineralized Rubber company	Rubber hose for capitol building	97.50
February	11	1898	19477	Mineralized Rubber company	Rubber hose for capitol building	83 50
February	11	1898	19478	Des Moines Ice and Cold Storage Co.	Ice for capitol building	97.25
February	11	1898	19479	Des Moines Ice and Cold Storage Co.	Ice for capitol building	54 00
February	11	1898	19480	Des Moines Ice and Cold Storage Co.	Ice for capitol building	35.75
February	11	1898	19481	Des Moines Mfg. and Supply company	Supplies for capitol building	10 34
February	11	1898	19482	Des Moines Mfg. and Supply company	Supplies for capitol building	12.23
February	11	1898	19483	Des Moines Mfg. and Supply company	Supplies and labor	33 42
February	11	1898	19484	Des Moines Mfg. and Supply company	Supplies for capitol building	1.50
February	11	1898	19488	Lafayette Young	Binding for state officers	162.68
February	14	1898	19525	Wycoff, Seamans & Benedict	Typewriter for Judge Ladd	97 50
February	14	1898	19527	Lewis E Bolton	Hardware	10.40
February	19	1898	19729	John E. Allen	Plumbing, labor and material furnished	77.40
February	21	1898	19741	Milton Remley	Sundry items	61.80
February	24	1898	19758	Capital City Gas Light company	Mantels, lamps, etc	92.47
March	1	1898	104	Duplex Typewriter company	Repairing typewriter in governor's office	9.00
March	1	1898	105	C. W. Dumont	Books for attorney-general	7 50
March	1	1898	107	C T. Jones	Postal cards for clerk of supreme court	15.00
March	1	1898	110	D. W. Johnson	Washing towels for state officers	12 92
March	15	1898	404	Bloomfield Coal and Mining company	Coal for capitol boiler house	343.77
March	15	1898	406	Des Moines Ice and Cold Storage Co.	Ice for capitol building	36.00
March	15	1898	407	Des Moines Mfg. and Supply company	Repairs for elevator	.82
March	18	1898	427	Des Moines Water Works company	Water for capitol building	55 22
March	31	1898	875	D. W. Johnson	Washing towels for state officers	14.93
March	31	1898	876	Lottie Erickson	Washing towels for custodian	32.08
March	31	1898	902	Iowa Printing company	Delivering Iowa supreme court reports to district judges	81 75
March	31	1898	933	Bloomfield Coal and Mining company	Coal for capitol boiler house	278.87
March	31	1898	935	Capital City Gas Light company	Gas for capitol building	168.38
March	31	1898	936	Des Moines Ice and Cold Storage Co.	Ice for capitol building	33.50
March	31	1898	938	Standard Oil company	Oil for boiler house	3.50
March	31	1898	940	Iowa State Register	Forty dailies for treasurer of state	.80

March	31	1898	941	Lewis E. Bolton	Hardware for capitol building	28.45
March	31	1898	942	Des Moines Book and Stationery Co.	Calendar pad and stand for governor's office	.60
				Total		$ 5,510 10

In accordance with section 164.

April	18	1898	1363	Des Moines Water Works company	Water for capitol building for March	$ 58 88
April	18	1898	1364	Capital City Gas Light company	Gas for capital building for March	154.13
May	16	1898	1887	Capital City Gas Light company	Gas and silk tubing for capitol building for April	92.50
May	21	1898	2190	E. W. Sales	For plastering in attorney-general's office	150.00
May	31	1898	2719	Des Moines Water Works company	Water for capitol building for April	49.50
June	21	1898	3073	John E Allen	Repairing and lining closet tank	5 00
June	21	1898	3074	Capital City Gas Light company	Gas for capitol building for May	62.11
June	21	1898	3075	Des Moines Water Works company	Water for capitol building and grounds for May	43 49
June	27	1898	3178	George Van Dyke	Repairing, labor and material furnished for sewer	54.19
June	30	1898	3375	George I. Souler	Labor in treasurer and secretary of state's offices	29 25
July	27	1898	4154	J. L. Powell	Sharpening lawn mowers	1.00
August	1	1897	4363	Des Moines Mfg and Supply company	Repairing lawn mowers	2.00
August	1	1898	4364	John E. Allen	Repairing and material furnished	31.75
August	1	1898	4361	Dresser and Cranhan	Cleaning and repairing carpets	52.00
August	1	1898	4366	Capital City Gas Light company	Gas for capitol building and grounds for June	45 16
August	4	1898	4448	Des Moines Water Works company	Water for capitol building and grounds for June and July	153.95
August	15	1898	4482	E. H. Sales, Sr.	Balance for plastering and finishing attorney-general's office	26.50
August	15	1898	4483	Capital City Gas Light company	Gas for capitol building and grounds for July	35.80
September	16	1898	4957	Mrs E. Manbeck	Repairing flags	4.00
September	16	1898	4958	Des Moines Mfg. and Supply company	Repairing boilers	3.00
September	16	1898	4959	Des Moines Water Works company	Water for capitol building and grounds for August	96.93
October	10	1888	5449	E W. Smith & Company	Repairing safe doors in treasurer's office	25 00
October	10	1898	5450	D. B. Davidson	Repairing safe doors in treasurer's office	6.70
October	10	1898	5451	St John & Barquist	Labor and material furnished, repairing roof of capitol bldg	266.00
October	10	1898	5452	Des Moines Water Works company	Water for capitol building and grounds for September	81 84
October	10	1898	5453	J. Taft	Sand for repairing roof	2.00
October	11	1898	5498	Capital City Gas Light company	Gas for capitol building and grounds for August	39.63
October	11	1898	5499	T. I. Stoner	Painting in attorney-general's office	250.00
October	11	1898	5500	Getchell & Martin Lum. and Mfg. Co.	Door and casing for attorney-general's office	140.00
November	15	1898	6086	Des Moines Marble and Mantle Co	Marble for attorney-general's office	364.55
November	15	1898	6087	Des Moines Water Works company	Water for capitol building and grounds for October	57.74
November	15	1898	6088	Capital City Gas Light company	Gas for capitol building and grounds for September	43.51
November	29	1898	6205	Capital City Gas Light company	Gas for capitol building and grounds for October	85 64
December	16	1898	6667	Des Moines Water Works company	Water for capitol building for November	45.20
January	2	1899	7017	Capital City Gas Light company	Gas for capitol building for November	75.51
January	16	1899	7174	Capital City Gas Light company	Gas for capitol building for December	96.38
February	1	1899	7518	Des Moines Water Works company	Water for capitol building for December	55.70
February	16	1899	7644	Capital City Gas Light company	Gas for capitol building for January, 1899	94.41
February	16	1899	7645	Des Moines Water Works company	Water for capitol building for January, 1899	53.05
February	16	1899	7646	L. E. Bolton	Steel rope for elevator	7.50
March	16	1899	8179	S. H. Worcester estate	Glass to repair broken windows	60.00
March	16	1899	8181	Capital City Gas Light company	Gas for capitol building for February	84 88

STATEMENT No. 26.—CONTINUED.

In accordance with section 164.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					MISCELLANEOUS—*Continued*—	
March	16	1899	8182	Des Moines Water Works company	Water for capitol building for February	48.48
April	17	1899	8623	Capital City Gas Light company	Gas for capitol building for March	67.88
April	17	1899	8625	Des Moines Water Works company	Water for capitol building for March	58.07
May	2	1899	8914	Alex Forbes	Repairs in supreme court rooms	18 00
May	16	1899	9088	Capital City Gas Light company	Gas for capitol building for April	47.76
May	16	1899	9089	J. H. Queal & Company	Lumber for capitol building	3.00
May	16	1899	9090	Getchell & Martin Lum. and Mfg. Co.	Book case, lumber and labor for supreme court	198.25
May	16	1899	9091	John Shanley	Labor in supreme court	10.40
May	16	1899	9092	Des Moines Drug company	Wheeler's paste filler for supreme court rooms	.15
June	1	1899	9353	Des Moines Water Works company	Water meter and water for capitol building for April, 1899	73.44
June	1	1899	9355	John E. Allen	Plumbing in court rooms	180.00
June	13	1899	9484	Des Moines Water Works company	Water for capitol building for May	46.58
June	13	1899	9485	Capital City Gas Light company	Water heater for supreme judges' bath rooms	33 00
				Total		$ 3,869.84
					TELEGRAPH MESSAGES—	
April	18	1898	1365	Western Union Telegraph company	Messages from state officers	$ 9.53
May	16	1898	1886	Western Union Telegraph company	Messages to and from state officers	6.76
May	31	1898	2727	Western Union Telegraph company	Messages to and from state officers	50.66
August	1	1898	4362	Western Union Telegraph company	Messages to and from state officers	19.24
September	16	1898	4960	Western Union Telegraph company	Messages to and from state officers	40.37
November	29	1898	6202	Western Union Telegraph company	Messages to and from state officers	54 03
December	16	1898	6666	Western Union Telegraph company	Messages to and from state officers	16.07
February	1	1899	7519	Western Union Telegraph company	Messages from state officers	.57
February	16	1899	7643	Western Union Telegraph company	Messages to and from state officers	16.79
March	1	1899	7983	Western Union Telegraph company	Messages to and from state officers	9.55
March	16	1899	8183	Western Union Telegraph company	Messages to and from state officers	1.45
March	31	1899	8428	Western Union Telegraph company	Messages to and from state officers	24.25
April	17	1899	8624	Western Union Telegraph company	Messages to and from state officers	4.30
May	2	1899	8913	Western Union Telegraph company	Messages to and from state officers	4.52
May	27	1899	9123	Western Union Telegraph company	Messages to and from state officers	2.54
June	1	1899	9356	Western Union Telegraph company	Messages to and from state officers	6.32
May	16	1898	1885	Postal Telegraph company	Messages from state officers	1 25
November	29	1898	6204	Postal Telegraph company	Messages to and from state officers	3.63
				Total		$ 271.80

					TELEPHONE TOLLS—	
May	2	1898	1682	Iowa Telephone company	Use of lines for state officers	22.00
June	1	1898	2902	Iowa Telephone company	Use of lines for state officers	33.95
July	1	1898	3436	Iowa Telephone company	Use of lines for state officers	26.50
September	3	1898	4841	Iowa Telephone company	Use of lines for state officers	29.75
September	16	1898	4956	Iowa Telephone company	Use of lines for state officers	21 50
October	11	1898	5497	Iowa Telephone company	Use of lines for state officers	24.50
November	29	1898	6203	Iowa Telephone company	Use of lines for state officers	31.20
January	2	1899	7018	Iowa Telephone company	Use of lines for state officers	26.50
January	16	1899	7175	Iowa Telephone company	Use of lines for state officers	26.50
January	16	1899	7176	Iowa Telephone company	Use of lines for governor	2.10
January	16	1899	7177	Iowa Telephone company	Use of lines for governor and treasurer	1.75
February	16	1899	7647	Iowa Telephone company	Use of lines for governor	2.00
March	1	1899	7982	Iowa Telephone company	Use of lines for state officers	55.00
March	16	1899	8180	Iowa Telephone company	Use of lines for governor	2.85
March	31	1899	8429	Iowa Telephone company	Use of lines for state officers	28 50
April	17	1899	8626	Iowa Telephone company	Use of lines for state officers	30.90
June	1	1899	9354	Iowa Telephone company	Use of lines for state officers	31.60
September	29	1898	5075	Mutual Telephone company	Use of lines for board of control	6.00
May	2	1899	8912	Mutual Telephone company	Use of lines for board of control, board of health, and library	48.00
				Total		$ 452.60

In accordance with section 165.

					STATIONERY AND SUPPLIES—	
April	16	1898	1340	Lewis E. Bolton	Sundry supplies for supply department	60.50
April	16	1898	1341	Des Moines Mfg. and Supply company	Steam packing for supply department	21.15
April	16	1898	1342	Graham Paper company	Stationery for supply department	28.80
April	16	1898	1344	Carpenter Paper company	Cover paper for supply department	18.00
April	16	1898	1345	Carter & Hussey	Tape, eyelets, etc., for supply department	32.36
April	16	1898	1346	J. H. Queal & Company	Lumber for supply department	2.52
April	16	1898	1348	Langan Bros	Invoice book for supply department	1.85
May	2	1898	1685	Carter & Hussey	Invoice book for supply department	1.50
May	2	1898	1690	L. Harbach	Sundry supplies for supply department	63.85
May	17	1898	1896	Capital City Gas Light company	Gas tubing for supply department	6.12
May	17	1898	1898	Lewis E. Bolton	Hardware for supply department	12.86
May	17	1898	1902	Langan Bros	Wheels for carpet sweeper for supply department	4.80
June	1	1898	2894	Langan Bros	Twine for supply department	20.81
June	1	1898	2899	Des Moines Mfg. and Supply company	Repairs for elevator for supply department	1 25
June	21	1898	3079	Des Moines Mfg. and Supply company	Ink and rubber bands for supply department	96.85
June	21	1898	3089	Lewis E. Bolton	Cement, nails, etc., for supply department	9.96
June	30	1898	3380	Insect Exterminator Mfg. company	Insect powder for supply department	3.75
June	30	1898	3381	Langan Bros	Invoice book and ink for supply department	4.20
June	30	1898	3382	Lewis E. Bolton	Nails, emery dust, etc., for supply department	2.64
June	30	1898	3383	Des Moines Book and Stationery Co.	Sundry supplies for supply department	35.68
August	30	1898	4359	Graham Paper company	Stationery for supply department	729.79
August	1	1898	4361	Lewis E. Bolton	Cement, hammer, etc., for supply department	6 05
August	1	1898	4367	Capital City Gas Light company	Mantles and chimneys for supply department	50.20
August	1	1898	4370	Kenyon Printing and Mfg. company	Stationery for supply department	10 08
August	1	1898	4377	Des Moines Mfg. and Supply company	Sundry supplies for supply department	13 85
August	16	1898	4505	Lewis E. Bolton	Sundry supplies for supply department	8.61
August	16	1898	4516	Graham Paper company	Stationery for supply department	19.60

STATEMENT No. 26—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					STATIONERY AND SUPPLIES—	
September..	16	1898	4936	Des Moines Drug company	Ammonia and burnishine for supply department	14.40
September..	16	1898	4939	Langan Bros	Manilla paper, twine, etc., for supply department	14 07
September..	16	1898	4941	Dockstader & Wilkins	Ribbon for supply department	9.00
September..	16	1898	4946	Lewis E. Bolton	Shears for supply department	7.00
September..	16	1898	4947	Graham Paper company	Stationery for supply department	56.70
October	10	1898	5455	Ph. Harbach & Company	Sundry supplies for supply department	70.00
October	10	1898	5457	Carter & Hussey	Space baskets for supply department	80
October	10	1898	5459	Lewis E. Bolton	Brass nozzle and rubber balls for supply department	3.20
October	11	1898	5487	Lewis E. Bolton	Cement, hardware, etc, for supply department	34.65
October	11	1898	5494	Industrial Home for the Blind	Brooms for supply department	4.80
October	11	1898	5495	Des Moines Book and Stationery Co.	Folders, and envelope openers, etc., for supply department	23 55
October	11	1898	5496	Des Moines Book and Stationery Co.	Folders, and envelope openers, etc, for supply department	13.94
November..	15	1898	6046	John E. Allen	Repairs for water closet for supply department	21.00
November..	15	1898	6048	Leander Bolton	Grass hooks and scythe stones for supply department	1.70
November..	15	1898	6058	Capital City Gas Light company	Mantles, shades, etc., for supply department	47.25
November..	15	1898	6063	Des Moines Book and Stationery Co.	Letter files for supply department	8.20
November..	15	1898	6064	J. D. Seeberger	Nail puller and hatchet for supply department	1.90
November..	15	1898	6066	Carter & Hussey	Letter press stand and letter press for supply department	12.84
December..	1	1898	6445	Des Moines Rubber Stamp company	Daters and pads for supply department	2.30
December..	1	1898	6449	Langan Bros	Sundry supplies for supply department	24.19
December..	1	1898	6450	Lewis E. Bolton	Hardware for supply department	2.06
December..	1	1898	6453	Wyckoff, Seamans & Benedict	Ribbons and carbons for supply department	65.00
December..	16	1898	6675	Des Moines Mfg. and Supply company	Sundry supplies for supply department	14.70
December..	16	1898	6676	Standard Oil company	Gasoline for supply department	.40
December..	16	1898	6677	Des Moines Rubber Stamp company	Pads for supply department	.50
December..	16	1898	6678	Des Moines Rubber Stamp company	Stamps and pad for supply department	.85
December..	16	1898	6679	Carter & Hussey	Rules for supply department	6.50
December..	16	1898	6680	M. E. Sherman	Alcohol for supply department	5.54
December..	16	1898	6681	Lewis E. Bolton	Hardware for supply department	13 35
December...	16	1898	6682	A. C. McClurg & Company	Rules for supply department	6.40
December...	30	1898	6784	Carter & Hussey	Erasers, shipping tags, etc., for supply department	40.80
January	2	1899	7008	Langan Bros	Invoice books, rubber bands, etc., for supply department	18.95
January	2	1899	7009	J. W. Butler Paper company	Stationery for supply department	168.50
January	16	1899	7145	Langan Bros	Envelopes for supply department	3.60
January	16	1899	7146	J. W. Butler Paper company	Stationery for supply department	582.82
January	16	1899	7148	Des Moines Rubber Stamp works	Pad for supply department	.35
January	16	1899	7171	J. W. Butler Paper company	Stationery for supply department	102.00
February	1	1899	7512	J. W. Butler Paper company	Stationery for supply department	59.50

February	16	1899	7652	Kenyon Printing and M'f'g company	Stationery for supply department	5.00
February	16	1899	7657	Carter & Hussey	Stationery for supply department	2.85
February	16	1899	7661	Graham Paper company	Stationery for supply department	625.40
February	16	1899	7662	Graham Paper company	Stationery for supply department	187 50
February	16	1899	7663	Graham Paper company	Envelopes for supply department	21.25
February	16	1899	7664	Thomas Watters company	Book for supply department	25.00
March	1	1899	7984	Langan Bros	Envelopes and book for supply department	11.08
March	1	1899	7987	Des Moines Book and Stationery Co.	Diaries for supply department	2.00
March	1	1899	7988	J. W. Butler Paper company	Stationery, pads, etc., for supply department	332.85
March	1	1899	7989	Carpenter company	Ink pads, paste, etc., for supply department	44.13
March	1	1899	7990	Graham Paper company	Envelopes for supply department	8.00
March	1	1899	7991	Wyckoff, Seamans & Benedict	Typewriter paper for supply department	16.40
March	15	1899	8139	Langan Bros	Envelopes and book for supply department	7.85
March	15	1899	8143	J. W. Butler Paper company	Stationery for supply department	28 00
March	15	1899	8144	Des Moines Book and Stationery Co.	Stationery for supply department	2.10
March	15	1899	8147	L. Harbach	Carpet sweeper for supply department	4 50
March	15	1899	8151	Graham Paper company	Stationery for supply department	470.89
March	15	1899	8153	Drysdale & Hall	Pad for supply department	.35
March	15	1899	8158	Industrial Home for the Blind	Brooms for supply department	5.50
March	15	1899	8159	J. D. Seeberger	Call bell for supply department	1.25
April	3	1899	8453	A. H. Davison	Stationery for supply department	2.20
April	3	1899	8456	Carter & Hussey	Calendar pad stand for supply department	.50
April	3	1899	8459	Des Moines Book and Stationery Co.	Index book, postal scales, etc., for supply department	5.05
April	3	1899	8461	L. E. Bolton	Flour scoop for supply department	.35
April	3	1899	8464	Gane Bros. & Company	Cover paper for supply department	60.00
April	3	1899	8466	J. W. Butler Paper company	Stationery for supply department	35 70
April	3	1899	8467	Langan Bros	Invoice book, ledger and journal for supply department	6.40
April	17	1899	8612	Carter & Hussey	Stationery, etc., for supply department	9.55
April	17	1899	8614	Des Moines Book and Stationery Co.	Rubber bands, gold seals, etc., for supply department	30.99
April	17	1899	8615	L. Harbach	Sweepers for supply department	9.00
April	17	1899	8616	L. E. Bolton	Hardware for supply department	18.81
April	17	1899	8618	Des Moines Drug company	Pencils and pens for supply department	13.61
April	17	1899	8619	Drysdale & Hall	Dater and stamps for supply department	2.70
May	1	1899	8903	R. N. D.	Sundries for supply department	6.40
May	1	1899	8904	Lewis E. Bolton	Hardware for supply department	15.80
May	1	1899	8905	Des Moines Drug company	Pens and dental plaster for supply department	5.31
May	1	1899	8906	Langan Bros	Cash book, ledger, etc., for supply department	2.00
May	16	1899	9071	Drysdale & Hall	Stamps and pads for supply department	1.35
May	16	1899	9072	Capital City Gas Light company	Rubber tubing for supply department	3 00
May	16	1899	9073	Lewis E. Bolton	Hardware for supply department	20.25
May	16	1899	9074	Heywood & Son	Files for supply department	1.00
May	16	1899	9075	Carter & Hussey	Document boxes for supply department	2.80
May	16	1899	9076	Langan Bros	Roll book for supply department	.70
May	16	1899	9077	Samuel C. Tatum company	Adjustable punch for supply department	6.00
May	16	1899	9078	Wyckoff, Seamans & Benedict	Stencil and typewriting supplies for supply department	61.70
June	1	1899	9344	A. C. McClurg & Company	Trial balance book for supply department	1.17
June	1	1899	9345	Drysdale & Hall	Rubber stamps for supply department	1 00
June	1	1899	9348	Capital City Gas Light company	Mantles for supply department	17 50
June	1	1899	9350	L. Young	Making brick of letter heads, etc., for supply department	25.12
June	1	1899	9351	L. E. Bolton	Merchandise for supply department	105.85
				Total		$ 5,048.17

STATEMENT No. 26—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					POSTAGE STAMPS AND STAMPED ENVELOPES—	
April	16	1898	1338	Edward H. Hunter	Stamps and postal cards	$ 2[illegible]0.00
April	16	1898	1339	Edward H. Hunter	Stamped envelopes	225.20
April	16	1898	1347	Charles Bennett	Postage due	3 06
April	30	1898	1636	Edward H. Hunter	Stamped envelopes	109 00
May	16	1898	1890	Edward H. Hunter	Postage stamps	500.00
May	16	1898	1891	Edward H. Hunter	Stamped envelopes	288.68
May	17	1898	1906	Charles Bennett	Postage due	3 22
May	31	1898	2720	Edward H. Hunter	Stamped envelopes	139.56
June	21	1898	3076	Charles Bennett	Postage due	3.70
June	21	1898	3078	Edward H. Hunter	Stamps, stamped envelopes and postal cards	284.13
July	3	1898	3432	Edward H. Hunter	Stamps, stamped envelopes and postal cards	570.40
July	30	1898	4291	Edward H. Hunter	Stamps	230 00
July	30	1898	4292	Edward H. Hunter	Stamped envelopes	178.00
July	30	1898	4293	Charles Bennett	Postage due	1.98
August	1	1898	4360	Benjamin I. Salinger	Postage advanced	17.70
August	16	1898	4503	Charles Bennett	Postage due	2.19
August	16	1898	4508	Edward H. Hunter	Stamps	50.00
August	16	1898	4509	Edward H. Hunter	Stamped envelopes	226.64
August	31	1898	4703	Edward H. Hunter	Stamps	300 00
August	31	1898	4704	Edward H. Hunter	Stamped envelopes	109 00
September	16	1898	4943	Edward H. Hunter	Stamps	120.00
September	16	1898	4945	Charles Bennett	Postage due	2.22
September	30	1898	5230	Edward H Hunter	Stamps	120.00
October	10	1898	5444	Edward H. Hunter	Stamps, postal cards and envelopes	245.40
October	10	1898	5445	Edward H. Hunter	Stamps	240.00
October	10	1898	5447	Charles Bennett	Postage due	3 16
October	28	1898	5685	Charles Bennett	Postage due	3 11
October	31	1898	5880	Edward H. Hunter	Stamps	5.00
November	14	1898	6043	Lewis Schooler	Stamped envelopes	32.70
November	28	1898	6199	Lewis Schooler	Stamps	210.00
December	8	1898	6576	Charles Bennett	Postage due	2.96
December	16	1898	6668	Lewis Schooler	Stamps and postal cards	130 00
December	19	1898	6699	Lewis Schooler	Stamped envelopes	219.00
December	29	1898	6778	Lewis Schooler	Stamps	190 00
December	30	1898	6783	Lewis Schooler	Stamped envelopes	66.20
January	5	1899	7056	Charles Bennett	Postage due	3.58
January	16	1899	7136	Lewis Schooler	Postage stamps	350 00
January	31	1899	7294	Lewis Schooler	Stamps	160.00

January	31	1899	7395	Lewis Schooler	Stamps	120.00
January	31	1899	7483	Lewis Schooler	Stamped envelopes	474.80
January	31	1899	7483	Charles Bennett	Postage due	2.67
February	16	1899	7651	Lewis Schooler	Postage stamps	180.00
February	28	1899	7763	Lewis Schooler	Stamped envelopes	727.00
March	15	1899	8149	Charles Bennett	Postage due	1.84
March	30	1899	8287	Lewis Schooler	Stamps and stamped envelopes	548.80
April	17	1899	8607	Lewis Schooler	Stamps and stamped envelopes	523.60
April	17	1899	8608	Charles Bennett	Postage due	1.68
April	29	1899	8840	Lewis Schooler	Stamps and envelopes	283.60
May	16	1899	9069	Lewis Schooler	Stamps	404.80
May	16	1899	9070	Charles Bennett	Postage due	1.91
May	29	1899	9132	Lewis Schooler	Stamps and wrappers	145.50
June	13	1899	9482	Charles Bennett	Postage due	1.65
June	30	1899	9766	Lewis Schooler	Stamped envelopes	657.40
				Total		$ 9,662.03
					ADVERTISING—	
April	16	1898	1335	Iowa State Register	Publishing notice for examination of mine inspectors	5.25
May	2	1898	1688	A. R. Barnes	Publishing notice for examination of mine inspectors	3.25
May	2	1898	1693	Oskaloosa Herald	Publishing notice for examination of mine inspectors	4.90
May	16	1898	1893	Iowa State Register	Publishing notice of warrant call for treasurer of state	3.75
June	1	1898	2893	Irwin Ogden	Publishing notice for examination of mine inspectors	2 60
June	1	1898	2900	Des Moines Leader	Publishing notice for examination of mine inspectors	6.00
June	21	1898	3085	Iowa State Register	Publishing bids for blanks and book for board of control	5.25
August	1	1898	4372	Des Moines Leader	Publishing bids for blanks and book for board of control	5.25
September	3	1898	4838	Iowa State Register	Publishing warrant callfor state treasurer	3.75
September	16	1898	4949	Courier Printing company	Publishing notice for examination of mine inspectors	4.20
October	11	1898	5491	Iowa State Register	Publishing notice of warrant call for treasurer of state	3.50
October	11	1898	5192	Iowa State Register	Publishing notice for bids for supplies for board of control	3.50
November	15	1898	6049	Des Moines Leader	Publishing notice for bids for supplies for board of control	3.75
December	1	1898	6457	Des Moines News	Publishing notice for bids for supplies for board of control	2.75
February	1	1899	7514	Clarkson Bros	Publishing notices for sale of arsenal and bid for stationery for executive council	20.50
March	1	1899	7985	Des Moines Leader	Publishing notices for sale of arsenal and bid for stationery for executive council	22.75
April	3	1899	8455	Clarkson Bros	Publishing notices of warrant call for treasurer of state	3.80
				Total		$ 104.78
					BLANK BOOKS, BLANKS, PRINTING, ETC—	
April	16	1898	1336	Bishard Bros	Printing blank and circular letters for secretary of state	4.50
April	30	1898	1654	F. R. Conaway	Printing for state officers	225.00
May	2	1898	1684	George A. Miller Printing company	Printing certificates for secretary of state	45.00
May	2	1898	1692	C. S. Byrkit & Son	Printing circulars forsuperintendent of public instruction	1.85
May	17	1898	1907	Carter & Hussey	Record book for mine inspectors	6.75
June	1	1898	2895	Iowa State Register	Printing for board of control	8 75
June	21	1898	3077	Bishard Bros	Printing governor's proclamation	2.50
June	21	1898	3082	Watters-Talbott Printing company	Books for mine inspectors' office	14.40
June	21	1898	3086	Iowa State Register	Blanks for board of control	67.50
August	1	1898	4373	Watters-Talbott Printing company	Pamphlets for board of control	9.25

STATEMENT No. 26—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					BLANK BOOKS, BLANKS, PRINTING, ETC.	
August	16	1898	4493	Iowa Lithographing company	Lithographing commissions for adjutant-general	25.00
August	16	1898	4495	Iowa Printing company	Regimental rosters for adjutant-general	50 00
August	16	1898	4513	Iowa Lithographing company	Lithographing for secretary of state	42.50
August	16	1898	4518	Iowa State Register	Books and printing for board of control	56.00
September	3	1898	4832	Iowa State Register	Printing for board of control	2 00
September	3	1898	4837	Kenyon Printing company	Blank books for board of control	420.10
September	16	1898	4935	Carter & Hussey	Blank books for adjutant-general's office	12.00
September	16	1898	4948	Perkins Bros. & Company	Blank books for secretary of state	28.00
September	16	1898	4953	Iowa Lithographing company	Lithographing for superintendent of public instruction and printing for board of control	80.00
September	16	1898	4954	Iowa Lithographing company	Lithographing for pharmacy department	50.00
September	20	1898	5047	Star Engraving company	Engraving for State Agricultural society	72 18
October	11	1898	5486	Daily Iowa Capital	Printing for board of control	3 75
October	11	1898	5490	George A. Miller Printing company	Printing for board of control	7.00
October	27	1898	5679	F. R. Conaway	Lithographing, embossing, etc., for state officers	194.50
November	15	1898	6047	Iowa Lithographing company	Lithographing for state treasurer	151.00
November	15	1898	6060	Talbott-Koch Printing company	Blank book for auditor of state	8.00
November	15	1898	6062	Thomas Watters	Blanks for board of control	14.00
November	15	1898	6065	Carter & Hussey	Printing abstracts and circulars for board of control	29 00
November	15	1898	6068	Iowa Printing company	Blank book for auditor of state	10.00
November	15	1898	6069	George A. Miller Printing company	Printing for board of control	21.00
November	15	1898	6070	George A. Miller Printing company	Printing for board of control	5.00
December	1	1898	6447	Iowa State Register	Printing for board of control	11.75
December	1	1898	6448	Kenyon Printing and M'f'g company	Blank books for board of control	149.85
December	1	1898	6456	Perkins Bros. & Co	Blank book for secretary of state	14 00
December	16	1898	6670	George A. Miller Printing company	Printing for board of control	20.00
January	16	1899	7141	Kenyon Printing and M'f'g company	Blank book for auditor of state	12.50
January	16	1899	7142	Kenyon Printing and M'f'g company	Blank books for board of control	40 00
January	16	1899	7143	Iowa Printing company	Blank book for auditor of state	10.00
January	16	1899	7144	Iowa Printing company	Printing for superintendent of public instruction	1.75
January	16	1899	7157	George A. Miller Printing company	Blanks for board of control	8 00
January	16	1899	7158	George A. Miller Printing company	Blank book for auditor of state	6.75
January	16	1899	7159	Carter & Hussey	Blank book for auditor of state	8.00
January	16	1899	7160	Egbert, Fidler & Chambers	Blank books for auditor of state	36.50
January	16	1899	7161	Iowa Lithographing company	Lithographing for pharmacy commission	28.50
January	16	1899	7162	Iowa Lithographing company	Lithographing for governor's office	15.00
January	16	1899	7163	Iowa Lithographing company	Lithographing drafts for treasurer of state	10.85
January	16	1899	7164	Iowa Lithographing company	Lithographing requisitions for governor's office	15.00

January	16	1899	7165	Republican Printing company	
February	1	1899	7508	Star Engraving company	
February	1	1899	7506	Langan Bros	
February	16	1899	7650	Iowa Lithographing company	
February	16	1899	7653	Kenyon Printing and M'f'g company	
February	16	1899	7658	Talbott-Koch Printing company	
March	1	1899	7986	Iowa Printing company	
March	15	1899	8140	F. R. Conaway	
March	15	1899	8142	Iowa Lithographing company	
March	15	1899	8155	Bishard Bros	
March	15	1899	8160	Clarkson Bros	
April	3	1899	8454	Iowa State Register	
April	17	1899	8609	George A. Miller Printing company	
May	1	1899	8909	Iowa Lithographing company	
June	1	1899	9346	Star Engraving company	
June	13	1899	9478	Talbott-Koch Printing company	
June	13	1899	9480	George A. Miller Printing company	
				Total	
June	21	1898	3081	Iowa Citizen Publishing company	
July	5	1898	3485	James H. McKenney	
August	16	1898	4507	James H. McKenney	
March	15	1899	8150	Iowa Citizen Publishing company	
April	3	1899	8468	George A. McIntire	
				Total	
April	16	1898	1337	West Publishing company	
April	16	1898	1343	R. B. Drysdale	
April	30	1898	1492	D. W. Johnson	
April	30	1898	1495	Lottie Erickson	
May	2	1898	1686	West Publishing company	
May	2	1898	1687	Heywood & Son	
May	2	1898	1689	L. Harbach	
May	2	1898	1691	L. Harbach	
May	2	1898	1694	Lewis E Bolton	
May	16	1898	1892	Bloomfield Coal company	
May	17	1898	1894	Des Moines M'f'g and Supply comp'y	
May	17	1898	1895	William H. Carter	
May	17	1898	1897	Iowa Printing company	
May	17	1898	1899	A. J. Thompson	
May	17	1898	1900	Des Moines Ice and Cold Storage Co.	
May	17	1898	1901	C. A. Lundberg	
May	17	1898	1903	Des Moines Stamp, Seal & Stencil w'ks	
May	17	1898	1904	J. R. Potts	
May	17	1898	1905	E. Howard Watch and Clock comp'y	
May	17	1898	1908	Wyckoff, Seamans & Benedict	
May	31	1898	2726	D. W. Johnson	

Blanks, binders, etc., for board of control	129.36
Engraving half-tones for secretary of state	1.80
Blank books	4.40
Engraving for state officers	209.50
Blank book for board of control	12 00
Blank book for auditor of state	8.25
Printing letterheads for superintendent of public instruction	1 50
Lithographing for state officers	60.90
Printing letterheads for railroad commission and printing for secretary of state	53 25
Printing for governor's office	1.50
Blanks for board of control	9.50
Blanks for board of control	36 00
Blanks for board of control	20.00
Lithographing warrants for auditor of state	48.42
Printing half-tone for State Agricultural society	6.60
Blanks for board of control	21.50
Blanks for board of control	20.00
	$ 2,702.97
LITIGATION—	
Printing in case of State v. J. R. Kimble and others	32.00
Costs on writ of error to supreme court	14.80
Bill of costs	90.10
Printing argument in case of State v. Robbins and others	49.50
Printing abstract and argument in case of State v. Dale	27.00
	$ 214.20
MISCELLANEOUS—	
Reports for supreme court	33.75
Repairing seal for secretary of State	2.50
Washing towels for state officers	14.55
Washing towels for custodian	17.15
Northwestern Report for attorney-general	8.00
Flags for capitol building	5.00
Rug and screen for attorney-general's office	44 00
Gimp for furniture repairs	.24
Hardware for custodian	1.60
Coal for capitol boiler house	199.73
Flag pole for capitol building	28.00
Labor in attorney-general's office	4.50
Iowa reports	78.75
Labor for custodian	13.50
Ice for capitol building	34.50
Flags for capitol building	4.00
Rubber stamps, pads, etc	4.35
Trees for capitol grounds	46.00
Repairing electric clock	.75
Typewriter for adjutant-general's office	90.00
Washing towels for state officers	12.32

STATEMENT No. 26—CONTINUED.

DATE OF ISSUE. Month	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					MISCELLANEOUS—*Continued*	
June	1	1898	2896	Lawyers' Co-operation Pub company	Balance on book and digest	134.50
June	1	1898	2897	Edw. Thompson company	American and English encyclopedia for attorney-general	7.50
June	1	1898	2898	L. M. Mann	Blotter bath for board of control	4.00
June	1	1898	2901	Chase & West	Repairing furniture in governor's office	25.00
June	21	1898	3080	Bloomfield Coal company	Coal for capitol boiler house	65.35
June	21	1898	3083	Getchell-Martin Lumber company	Oak case for geological survey office	35.00
June	21	1898	3084	J. H. Queal & Co	Lumber for attorney-general's office	21.15
June	21	1898	3087	Iowa Printing company	Iowa reports	80 00
June	21	1898	3088	Des Moines Ice and Cold Storage Co.	Ice for capitol building	36.37
June	30	1898	3345	D. W. Johnson	Washing towels for state officers	14.41
June	30	1898	3376	Lottie Erickson	Washing towels for custodian	6.30
June	30	1898	3377	L. Harbach	Furniture for board of control	423.00
June	30	1898	3378	Getchell-Martin Lumber company	Furniture for supreme court room	160.00
June	30	1898	3379	T. S. Buck	Filing stamp for auditor's office	4.50
June	30	1898	3384	Iowa Printing company	Iowa reports	80 00
July	30	1898	4290	D. W. Johnson	Washing towels for state officers	14.63
July	30	1898	4294	Lottie Erickson	Washing towels for custodian	3.50
August	1	1898	4368	J. H. Queal & Co	Lumber	24.54
August	1	1898	4369	Bloomfield Coal and Mining company	Coal for capitol boiler house	26.21
August	1	1898	4371	Des Moines Ice and Cold Storage Co.	Ice for capitol building	39.75
August	1	1898	4374	L Harbach	Shade for lieutenant-governor's office	2.50
August	1	1898	4375	J. T. D. Fulmer	Plants for capitol grounds	2.00
August	1	1898	4376	Smith Premier Typewriter company	Ribbon and cleaning typewriter	2.75
August	13	1898	4466	L. S. Walters	Numbering machine for treasurer's office	14.00
August	13	1898	4467	L. S Walters	Numbering machine for board of control	14 00
August	16	1898	4489	Des Moines Ice and Cold Storage Co.	Ice for capitol building	45.00
August	16	1898	4490	Des Moines Rubber Stamp company	Rubber stamps and pads for treasurer of state's office	13.75
August	16	1898	4491	Des Moines Book and Stationery Co.	Blotter bath for board of control	1.90
August	16	1898	4492	Wyckoff, Seamans & Benedict	Rental of typewriter for secretary of state	4 00
August	16	1898	4494	Younker Bros.	Carpets for clerk of supreme court	237.66
August	16	1898	4496	Celander & Dahlstrom	Boxes for document department	1.25
August	16	1898	4497	Burnett Grocery company	Boxes for document department	2.60
August	16	1898	4498	H. R. Reynolds & Company	Boxes for document department	1.50
August	16	1898	4499	S. Tungate	Boxes for document department	.75
August	16	1898	4500	Bloomfield Coal and Mining company	Coal for capitol boiler house	29.47
August	16	1898	4501	Des Moines Scale Manufacturing Co.	Refitting and resealing scales for document department	5.00
August	16	1898	4502	Des Moines Book and Stationery Co.	Sundry items for board of control	18.96

August	16	1898	4504	C. H. Hanson	Dater for board of control	5.40
August	16	1898	4506	C. G. McCarthy	Recording deed	.75
August	16	1898	4510	L. Harbach	Tin file drawers for treasurer of state, etc	77.55
August	16	1898	4511	J. C. Painter & Sons	Boxes for document department	2.05
August	16	1898	4512	Drysdale & Hall	Rubber stamps for auditor's office	4.90
August	16	1898	4514	Chase & West	Repairing chairs for governor's office	3.10
August	16	1898	4515	Schermerhorn Bros. Company	Toilet paper	105 00
August	16	1898	4517	McCurnin & Henry	Flag for capitol building	9.50
August	16	1898	4519	Iowa Printing company	Iowa reports	78.75
August	31	1898	4705	Lottie Erickson	Washing towels for custodian	3.50
September	3	1898	4834	Wyckoff, Seamans & Benedict	Typewriter's cabinet, etc.	234.00
September	3	1898	4836	D. W Johnson	Washing towels for state officers	11.08
September	3	1898	4839	R N. Dahlberg	Repairing typewriter in governor's office	1.25
September	3	1898	4840	Des Moines Book and Stationery Co	Letter press and stand for board of control	13.40
September	16	1898	4937	Des Moines Mfg. and Supply company	Casting for boiler house	21.63
September	16	1898	4938	S. H. Worcester	Sundry supplies for capitol building	38.72
September	16	1898	4940	L Harbach	Shades for custodian	9.00
September	16	1898	4942	Bloomfield Coal and Mining company	Coal for boiler house	35 51
September	16	1898	4944	Des Moines Ice and Cold Storage Co	Ice for capitol building	47.50
September	16	1898	4950	Wyckoff, Seamans & Benedict	Typewriter for mine inspector's office	65 00
September	16	1898	4951	Wyckoff, Seamans & Benedict	Chairs for board of control	12.00
September	16	1898	4952	Des Moines Book and Stationery Co	Blue print paper for executive council	.90
September	16	1898	4955	Smith Premier Typewriter company	Chair for governor's office	5.50
October	10	1898	5456	L. Harbach	Repairing curtains in governor's office	.75
October	10	1898	5458	J. H Queal & Company	Lumber for general repairs	5.80
October	10	1898	5460	Des Moines Ice and Cold Storage Co	Ice for capitol building	40.50
October	11	1898	5481	Bloomfield Coal and Mining company	Coal for boiler house	44 50
October	11	1898	5482	Carpet Dusting Machine company	Cleaning carpet in dairy commissioner's room	9.00
October	11	1898	5483	L. B. Abdill	Copying press for treasurer's office	5.35
October	11	1898	5484	D. W. Johnson	Washing towels for state officers	14.80
October	11	1898	5485	Langan Bros	Envelopes for board of control	17.68
October	11	1898	5488	West Publishing company	Reporters for supreme court	24.75
October	11	1898	5489	Wyckoff, Seamans & Benedict	Typewriter for board of control	90.00
October	11	1898	5493	Des Moines Mfg. and Supply company	Sundry supplies for custodian	30.88
November	14	1898	6020	J. P. Stevenson	Distributing documents	2.60
November	15	1898	6045	D. W. Johnson	Washing towels for state officers	12 40
November	15	1898	6050	Younker Bros	Carpet for attorney-general's office	177 50
November	15	1898	6051	Chase & West	Repairing chairs in governor's office	2.40
November	15	1898	6052	Gender & Paeschke	Steel fixtures for board of control	198.00
November	15	1898	6053	Wyckoff, Seamans & Benedict	Chair and sundry supplies for board of control	75.97
November	15	1898	6054	Lawyers' Co-Operative Publishing Co	Lawyers' reports for attorney-general	15.00
November	15	1898	6055	West Publishing company	Northwest Reporter for attorney-general	8 00
November	15	1898	6056	Edward Thompson company	American and English encyclopædia for attorney-general	7.50
November	15	1898	6057	Getchell Martin Lumber and Mfg. Co.	Walnut case for treasurer's office	13 50
November	15	1898	6059	Bloomfield Coal and Mining company	Coal for boiler house	160.88
November	15	1898	6061	Des Moines Ice and Cold Storage Co	Ice for capitol building	37.75
November	15	1898	6037	Iowa Printing company	Letterheads for Supt. of public instruction, and Iowa reports.	81.50
November	15	1898	6071	L. Harbach	Revolving stools	11.25
November	15	1898	6072	L. Harbach	Shades for agricultural society	15.00
November	28	1898	6200	Lottie Erickson	Washing towels for custodian	9.18

STATEMENT No. 26—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					MISCELLANEOUS—*Continued.*	
November..	28	1898	6201	D. W Johnson	Washing towels for state officers	16.71
December..	1	1898	6441	Edward Thompson company	American and English encyclopædia for attorney-general	7.50
December...	1	1898	6442	L Harbach	Shades for governor's office	6 00
December...	1	1898	6443	Smith Premier Typewriter company	Typewriter chair for board of health	5 00
December...	1	1898	6444	Library Bureau	Book trucks and cabinet for library	180.00
December...	1	1898	6445	United Typewriter and Supply Co.	Stencil paper, etc	2.78
December...	1	1898	6451	Mrs. E Manbeck	Repairing flags	2.00
December...	1	1898	6452	Elijah Manbeck	Team for plowing snow	1 00
December...	1	1898	6454	Wyckoff, Seamans & Benedict	Typewriter for geological department	65.00
December...	1	1898	6455	Wyckoff, Seamans & Benedict	Cabinet for board of control	27.00
December...	16	1898	6669	Bloomfield Coal and Mining company	Coal for boiler house	299 32
December...	16	1898	6671	L. Harbach	Matting, roller shades, etc	7.84
December...	16	1898	6672	Des Moines Ice and Cold Storage Co.	Ice for capitol building	29.75
December...	16	1898	6673	T. I. Stoner	Wall paper cleaner for agricultural rooms	1.50
December...	16	1898	6674	Bales Manufacturing company	Balance on bills for treasurer's office	3.75
December..	29	1898	6777	W. H. Johnson	Fees returned	5 00
January....	2	1899	7006	D. W. Johnson	Washing towels for state officers	12 38
January...	2	1899	7007	L. Harbach	Shades for custodian and book case for board of control	22.50
January....	2	1899	7010	Capital City Gas Light company	Lamp shades, etc., for capitol building	32 35
January...	2	1899	7011	John E. Allen	Lining tank, etc	7.00
January....	2	1899	7012	Wyckoff, Seamans & Benedict	Chair for treasurer's office	6 00
January....	2	1899	7013	R. B. Drysdale	Seal for board of control	4 00
January....	2	1899	7014	Getchell Martin Lumber company	Lumber for carpenter	2.50
January...	2	1899	7015	J. H. Queal Lumber company	Lumber for carpenter	11 35
January....	2	1899	7023	C. G. McCarthy	Release of mortgages	.60
January....	5	1899	7051	Lottie Erickson	Washing towels for custodian	7.93
January....	16	1899	7147	Des Moines Drug company	Pumice stone for custodian	.15
January....	16	1899	7149	J. D. Seeberger	Sundry items for officers	6 80
January....	16	1899	7150	E. Manbeck	Team plowing snow for custodian	2 00
January....	16	1899	7151	Lewis E. Bolton	Glass for capitol building	3.75
January....	16	1899	7152	Lewis E. Bolton	Ice tongs for custodian	1.00
January....	16	1899	7153	Lewis E. Bolton	Brads for carpenter	1.00
January....	16	1899	7154	Lewis E. Bolton	Ice pick and chisel for custodian	1 00
January....	16	1899	7155	Standard Oil company	Oil for custodian	3.50
January....	16	1899	7156	Bloomfield Coal and Mining company	Coal for boiler house	378 77
January....	16	1899	7166	L. Harbach	Stand for governor's office	4 50
January....	16	1899	7167	L. Harbach	Leather for repairing chairs	20.85
January....	16	1899	7168	L. Harbach	Book case, etc	18.00

January	16	1899	7169	L. Harbach	
January	16	1899	7170	L. Harbach	
January	16	1899	7172	Wyckoff, Seamans & Benedict	
January	16	1899	7173	Capital City Gas Light company	
January	31	1899	7484	D. W. Johnson	
January	31	1899	7485	Geo Johnson	
February	1	1899	7504	J. H. Queal & Company	
February	1	1899	7505	Yawman & Erba Manufacturing Co.	
February	1	1899	7506	Getchell Martin Lumber company	
February	1	1899	7507	Langan Bros	
February	1	1899	7509	Des Moines Rubber Stamp Works	
February	1	1899	7510	Des Moines Rubber Stamp Works	
February	1	1899	7511	Wyckoff, Seamans & Benedict	
February	1	1899	7512	Wyckoff, Seamans & Benedict	
February	1	1899	7515	Globe company	
February	1	1899	7516	West Publishing company	
February	1	1899	7517	Des Moines Ice and Cold Storage Co.	
February	16	1899	7648	Des Moines Mf'g and Supply company	
February	16	1899	7649	Bloomfield Coal and Mining company	
February	16	1899	7654	L. Harbach	
February	16	1899	7655	Des Moines Ice and Cold Storage Co.	
February	16	1899	7656	Langan Bros	
February	16	1899	7659	Iowa Printing company	
February	16	1899	7660	L. B. Abdill	
February	16	1899	7665	Lottie Ericson	
February	16	1899	7666	E. A. Marsh	
February	28	1899	7760	D. W. Johnson	
February	28	1899	7761	Lottie Ericson	
March	1	1899	7992	Gueder & Paeschke	
March	15	1899	8137	Bloomfield Coal and Mining company	
March	15	1899	8138	Smith Premier Typewriter Co	
March	15	1899	8141	D. W. Hanselman & Son	
March	15	1899	8146	Des Moines Ice and Cold Storage Co.	
March	15	1899	8148	Callaghan company	
March	15	1899	8152	Drysdale & Hall	
March	15	1899	8154	Edward Thompson company	
March	15	1899	8156	E. Manbeck	
March	15	1899	8157	Lewis E. Bolton	
March	15	1899	8161	Wyckoff, Seamans & Benedict	
March	30	1899	8228	Lewis Schooler	
April	3	1899	8457	L. Harbach	
April	3	1899	8458	Western Newspaper Union	
April	3	1899	8460	Wyckoff, Seamans & Benedict	
April	3	1899	8462	L. E. Bolton	
April	3	1899	8463	D. W. Johnson	
April	3	1899	8465	Des Moines Mf'g and Supply company	
April	17	1899	8610	Des Moines Ice and Cold Storage Co.	
April	17	1899	8611	Duplex-Jewett Typewriter Co	
April	17	1899	8613	L. Young	
				Dust beater for custodian	.40
				Desks for board of control	275.00
				Tabulator for board of control	18 00
				Lamp shade, etc , for geological department and engineer	14.00
				Washing towels for state officers	16.63
				Labor—putting in shelving for secretary of state	45 00
				Lumber for carpenter	74.93
				Cabinet for board of control	125.00
				Desk for treasurer of state	125.00
				Wire tray for superintendent of public instruction	1.00
				Daters and dies for auditor of state	11.60
				Seal and repairing data for clerk of supreme court	3.25
				Ink, etc., for board of control	3.72
				Typewriter supplies for board of control	1.32
				Special cabinet for attorney-general	152.00
				Reporters for supreme court	30.75
				Ice for capitol building	33.00
				Packing for engineer	11.25
				Coal for boiler house	430.65
				Cabinet for typewriter for treasurer of state office	20.00
				Ice for capitol building	30.50
				Envelopes for superintendent of public instruction	1.35
				Iowa reports	77.50
				Base for letter press for auditor's office	8.68
				Washing towels for custodian	4.99
				Repairing safe locks for treasurer of state	12.10
				Washing towels for state officers	14.97
				Washing towels for custodian	4.08
				Document file for board of control	235.00
				Coal for boiler house	430.42
				Typewriter for superintendent of public instruction	62 75
				Boles for document department	14.00
				Ice for capitol building	25.00
				McClain's digest for attorney-general	7.50
				Rubber type and stamp for board of control	2.60
				American and English encyclopædia for attorney-general	7.50
				Team cleaning snow from walks	.50
				Putty for carpenter	.56
				Typewriter repairs for governor's office	1.98
				Postal guides for executive council	9.00
				Chair seats for carpenter	.56
				Paper for secretary of state	24.99
				Ink for board of control	19.20
				Nails for carpenter	.30
				Washing towels for state officers	17.89
				Supplies for engineer	10.13
				Ice for capitol building	27.50
				Repairing typewriter in governor's office	2.00
				Making Manilla envelopes for secretary of state, binding railroad commissioners' report, etc	31.50

STATEMENT No. 26—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					MISCELLANEOUS—*Continued*—	
April	17	1899	8617	Bloomfield Coal and Mining Co	Coal for boiler house	421.45
May	1	1899	8901	D. W. Johnson	Washing towels for state officers	18.08
May	1	1899	8902	W. H. Shaw	Repairing vault lock in governor's office	5.00
May	1	1899	8907	Jerry Potts	Trees for capitol grounds	14.00
May	1	1899	8908	Lottie Erickson	Washing towels for custodian	4.98
May	16	1899	9079	L. Harbach	Book case for board of control and desk for secretary of executive council	33.25
May	16	1899	9080	R. N. Dahlberg	Repairing typewriters for governor and clerk of supreme court	1.50
May	16	1899	9081	West Publishing company	Reporter for supreme court	45 75
May	16	1899	9082	St. John & Barquist	Box for corner stone historical building	4.00
May	16	1899	9083	Bloomfield Coal and Mining Co	Coal for boiler house	185 70
May	16	1899	9084	Iowa Printing company	Supreme court reports for document department and letter heads for superintendent of public instruction	85.25
May	16	1899	9085	Des Moines Ice and Cold Storage Co	Ice for capitol building	31.25
May	16	1899	9086	Milton Remley	Office rent for attorney-general, Equitable building	201 25
May	29	1899	9131	Major A. C. Carper	Music furnished at dedication of historical building	25.00
May	31	1899	9343	D. W. Johnson	Washing towels for state officers	13.57
June	1	1899	9347	R. N. Hyde	Cleaning carpets and curtains in governor's office	46.18
June	1	1899	9349	M. C. Lilly & Company	Flags for capitol building	35.10
June	13	1899	9479	Bloomfield Coal and Mining Co	Coal for boiler house	62.47
June	13	1899	9481	Edward Thompson company	American and English enclycopædia for attorney-general	7.50
June	13	1899	9483	Des Moines Ice and Cold Storage Co	Ice for capitol building	32.00
June	30	1899	9767	D. W. Johnson	Washing towels for state officers	17.75
June	30	1899	9768	Lottie Erickson	Washing towels for custodian	10.80
				Total		$ 9,140.28

In accordance with section 36.

April	16	1898	1334	Iowa State Register	ADVERTISING— Publishing building and loan act, amendments board of control, etc.	129.48
May	2	1898	1595	Iowa State Register	Publishing pharmacist act, New Orleans exposition act, etc.	16.38
May	16	1898	1889	Des Moines Leader	ADVERTISING—*Continued.* Publishing amendments appropriation act, Linnie Haguewood act, etc.	189.34
June	1	1898	2903	Farmers Tribune	Publishing notice	1.34
				Total		$ 336.40

RECAPITULATION.

Advertising	$ 164.19
Blank books, blanks and printing	202.35
Clerk of executive council	375 00
Clerk of supply department	249 99
Drayage and freight	51 62
Expressage	252 30
Litigation	453.73
Postage, stamps and stamped envelopes	4,070.94
Telegraph messages	48.31
Telephone	.50
Miscellaneous	2,381.12
Grand total	$ 8,220.05

STATEMENT No. 26—CONTINUED.

Senate file 295 and chapter 131, Sec. 3, 1898.

Date of issue. Month.	Day.	Year.	Number of warrant.	To whom issued.	On what account.	Amount.
					DRAYAGE AND FREIGHT—	
May	17	1898	1914	Blue Line Transfer company	Drayage and freight for state library	$ 48.97
July	1	1898	3427	Blue Line Transfer company	Drayage to state printer	7.50
September	3	1898	4833	Blue Line Transfer company	Drayage to state printer	12.50
September	3	1898	4835	Blue Line Transfer company	Drayage and freight for state library	19.65
December	16	1898	6565	Blue Line Transfer company	Drayage to state printer	3.50
March	16	1899	8184	Blue Line Transfer company	Drayage and freight for state library	22 50
April	3	1899	8469	Blue Line Transfer company	Drayage to state printer	1.50
April	17	1899	8630	Blue Line Transfer company	Drayage to state printer	3.00
May	16	.....	9098	Blue Line Transfer company	Drayage and freight for supply department	.60
				Total		$ 130.81
August	1	1898	4381	White Line Transfer company	Drayage and freight	9.32
August	15	1898	4474	White Line Transfer company	Drayage and freight on books	80.83
October	12	1898	5502	White Line Transfer company	Drayage and freight on books	19.14
December	15	1898	6662	White Line Transfer company	Drayage and freight on books	17.84
February	2	1899	7520	White Line Transfer company	Drayage and freight for attorney-general	9.40
March	16	1899	8185	White Line Transfer company	Drayage and freight for secretary of state	27.75
April	17	1899	8631	White Line Transfer company	Drayage for supply department	.25
June	1	1899	9360	White Line Transfer company	Drayage for custodian	.25
				Total		$ 164.79
April	16	1898	1351	Adams Express company	Expressage for state officers	2.31
May	17	1898	1911	Adams Express company	Expressage for state officers	58.13
May	17	1898	1912	Adams Express company	Expressage for state officers	51.86
June	1	1898	2931	Adams Express company	Expressage for state officers	97.23
June	1	1898	2932	Adams Express company	Expressage for superintendent of public instruction	12.95
June	21	1898	3070	Adams Express company	Expressage for superintendent of public instruction and secretary of state	59.49
August	1	1898	4382	Adams Express company	Expressage for auditor and secretary of state	35.99
August	15	1898	4475	Adams Express company	Expressage for state officers	5.87
August	15	1898	4477	Adams Express company	Expressage for state library	2.88
September	19	1898	5018	Adams Express company	Expressage for superintendent of public instruction	36.95
October	12	1898	5504	Adams Express company	Expressage for state officers	9.24

STATEMENT No. 26—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
					DRAYAGE AND FREIGHT—*Continued.*	
November..	15	1898	6100	Adams Express company.....	Expressage for board of control.....	$ .50
December..	1	1898	6459	Adams Express company	Expressage for state officers.....	139.41
January....	2	1899	7021	Adams Express company.....	Expressage for document department.....	12.78
January....	16	1899	7198	Adams Express company	Expressage for auditor of state.....	.78
January ...	16	1899	7199	Adams Express company.....	Expressage for board of control	.55
January....	16	1899	7200	Adams Express company.....	Expressage for state library.....	.70
February...	16	1899	7675	Adams Express company.....	Expressage for state officers	21.14
March.....	2	1899	8010	Adams Express company.....	Expressage for secretary of state.....	40.07
March.....	16	1899	8186	Adams Express company.....	Expressage for secretary of state and state library.....	17.82
April.....	17	1899	8629	Adams Express company.....	Expressage for state officers.....	26.61
May.....	16	1899	9096	Adams Express company.....	Expressage for state officers.....	45.00
				Total.....	.....	$ 678.26
April.....	16	1898	1349	American Express company.....	Expressage for state officers.....	2.33
May.....	2	1898	1696	American Express company.....	Expressage for secretary of state.....	29.95
May.....	17	1898	1910	American Express company.....	Expressage for state officers	85.97
June...	1	1898	2933	American Express company.....	Expressage for superintendent of public instruction.....	13.20
June.....	21	1898	3072	American Express company.....	Expressage for state officers	83.10
July,.....	11	1898	3709	American Express company.....	Expressage for supreme court reporter.....	20.80
August.....	1	1898	4385	American Express company.....	Expressage for state officers	42 70
August.....	15	1898	4476	American Express company.....	Expressage for secretary of state and state library.....	5.93
September..	19	1898	5019	American Express company...	Expressage for superintendent of public instruction.....	36.93
October.....	12	1898	5503	American Express company.....	Expressage for superintendent of public instruction.....	1.20
October. ..	12	1898	5505	American Express company.....	Expressage for board of control.....	1.00
November..	15	1898	6098	American Express company.....	Expressage for state officers	16.80
December...	1	1898	6463	American Express company.....	Expressage for state officers.....	182.98
January....	2	1899	7019	American Express company.....	Expressage for state officers	4.76
January....	16	1899	7201	American Express company.....	Expressage for auditor of state.....	2.54
January...	16	1899	7202	American Express company.....	Expressage for superintendent of public instruction.....	.16
February...	2	1899	7521	American Express company.....	Expressage for secretary of state.....	68.77
February...	16	1899	7677	American Express company..... ...	Expressage for state officers	14.15
March.....	2	1899	8011	American Express company.....	Expressage for secretary of state.....	7.49
March.....	16	1899	8187	American Express company.....	Expressage for state officers.....	21.24
April.....	17	1899	8628	American Express company.....	Expressage for state officers	30.59
May.....	16	1899	9095	American Express company.....	Expressage for state officers.....	64.58
				Total.....	.....	$ 786.12

May	2	1898	1680	United States Express company	Expressage for state officers	70.58
June	1	1898	2524	United States Express company	Expressage for state officers	78.77
June	21	1898	3071	United States Express company	Expressage for state officers	209.59
August	1	1898	4384	United States Express company	Expressage for state officers	58.00
November	15	1898	6097	United States Express company	Expressage for state officers	54.96
December	1	1898	6461	United States Express company	Expressage for state library	6.80
December	1	1898	6462	United States Express company	Expressage for attorney-general's office	1.60
January	16	1899	7203	United States Express company	Expressage for auditor of state	1.80
January	16	1899	7204	United States Express company	Expressage for state officers	31.78
February	2	1899	7523	United States Express company	Expressage for state officers	10.59
February	2	1899	7524	United States Express company	Expressage for secretary of state	201.11
February	2	1899	7525	United States Express company	Expressage for secretary of state	64.09
February	2	1899	7526	United States Express company	Expressage for secretary of state	9 00
February	16	1899	7676	United States Express company	Expressage for state officers	22.66
March	2	1899	8012	United States Express company	Expressage for secretary of state	1.20
May	16	1899	9094	United States Express company	Expressage for state officers	154.08
				Total		$ 971.56
April	16	1898	1350	Wells Fargo Express company	Expressage for state officers	19.23
May	17	1898	1913	Wells Fargo Express company	Expressage for state officers	30.63
June	21	1898	3069	Wells Fargo Express company	Expressage for state officers	26 53
August	1	1898	4383	Wells Fargo Express company	Expressage for state library	10.36
August	15	1898	4478	Wells Fargo Express company	Expressage for state officers	9.26
August	15	1898	4479	Wells Fargo Express company	Expressage for state officers	17.00
September	20	1898	5045	Wells Fargo Express company	Expressage for state officers	17.33
November	15	1898	6099	Wells Fargo Express company	Expressage for state officers	5.25
December	1	1898	6460	Wells Fargo Express company	Expressage for state officers	72.23
January	2	1899	7020	Wells Fargo Express company	Expressage for state officers	8.50
January	16	1899	7196	Wells Fargo Express company	Expressage for superintendent of public instruction	1.01
January	16	1899	7197	Wells Fargo Express company	Expressage for auditor of state	.14
February	2	1899	7522	Wells Fargo Express company	Expressage for secretary of state	20.94
February	16	1899	7678	Wells Fargo Express company	Expressage for state officers	15.66
March	16	1899	8188	Wells Fargo Express company	Expressage for state officers	19.54
April	17	1899	8627	Wells Fargo Express company	Expressage for state officers	12.86
May	16	1899	9097	Wells Fargo Express company	Expressage for state officers	19.82
June	1	1899	9359	Wells Fargo Express company	Expressage for board of control	.30
				Total		$ 316.67
April	17	1899	8692	William Minson	Expressage on books for secretary of state	1.70

RECAPITULATION.

Blue Line Transfer company	$ 120.81
White Line Transfer company	164 79
Adams Express company	678.25
American Express company	786.12
United States Express company	971.56
Wells Fargo Express company	316.67
William Minson	1.70
Total	$ 2,999.91

STATEMENT No. 27.

Showing number, date and amount of warrants issued on account of Spanish War, as provided for by Chapter 131, Section 32, of the Twenty-seventh General Assembly, to June 30, 1899.

DATE OF ISSUE			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
April	30	1898	1666	Melvin H. Byers, adjutant-general	For straw, wood, labor cleaning fair grounds and buildings	$ 500.00
May	19	1898	2044	George L Longshore	For wood furnished Camp McKinley	806.80
May	19	1898	2045	John Livingston	For horse feed furnished Camp McKinley	142.45
May	19	1898	2046	Fowler & Graham	For straw and hay furnished Camp McKinley	79.24
May	19	1898	2047	Mrs. Jennie E Day	For wood furnished Camp McKinley	85 00
May	19	1898	2048	M. H Byers, adjutant-general	For labor and teams for transportation of stores, straw, and cleaning sinks, etc	500.00
May	20	1898	2157	Col. Sears McHenry	Pay of officers and enlisted men of Fiftieth Regiment, Iowa Infantry Volunteers	11 376.81
May	24	1898	2358	Sheuerman Bros	Blankets for Iowa Volunteer Infantry	4,622.00
May	27	1898	2705	Col. Sears McHenry	Pay of officers and enlisted men of Fifty-second Regiment, Iowa Infantry Volunteers	16,705.12
June	1	1898	2908	Col. Sears McHenry	Pay of officers and enlisted men of Fifty-first Regiment, Iowa Infantry Volunteers	20,084.20
June	1	1898	2923	M. H. Byers, adjutant-general	Labor and teams for transportation of stores, straw, cleaning sinks, etc	500.00
June	8	1898	2972	Col. Sears McHenry	Pay of officers and enlisted men of Forty-ninth Regiment, Iowa Infantry Volunteers	20,274.77
June	13	1898	3010	Helen L. Featherstonhaugh	For stenographic work	38.50
June	22	1898	3093	M. H. Byers	For expenditures necessary for maintenance of volunteers at Camp McKinley	250.00
June	22	1898	3094	Gates & Holehan	For meats furnished for volunteers at Camp McKinley	1,980.86
June	22	1898	3095	Roddewig-Schmidt factory	For crackers furnished for volunteers at Camp McKinley	120 35
June	22	1898	3096	Gates & Holehan	For meats furnished for volunteers at Camp McKinley	1,133.30
June	22	1898	3097	L. Bolton & Co	For soap furnished for volunteers at Camp McKinley	15.75
June	22	1898	3098	T. M. Sinclair company	For meats furnished for volunteers at Camp McKinley	219.04
June	22	1898	3099	C. C. Prouty	For groceries furnished for volunteers at Camp McKinley	1,877.85
June	22	1898	3100	C. C. Prouty	For sugar and tea furnished for volunteers at Camp McKinley	120.00
June	22	1898	3101	J. C. Painter & Son	For flour furnished for volunteers at Camp McKinley	72.00
June	22	1898	3102	Louis Hast	For meats furnished for volunteers at Camp McKinley	297.36
June	22	1898	3103	John Livingston	For hay and grain furnished for volunteers at Camp McKinley	89.63
June	22	1898	3104	John Livingston	For hay and grain furnished for volunteers at Camp McKinley	35.70
June	22	1898	3105	Standard Oil company	For electric light candles furnished for volunteers at Camp McKinley	35.02

STATEMENT No. 27.—Continued.

Date of Issue. Month.	Day.	Year.	Number of warrant.	To whom issued.	On what account.	Amount.
June	22	1898	3106	John Morrell company, limited	For meats furnished for volunteers at Camp McKinley	$ 1,050.79
June	22	1898	3107	John Morrell company, limited	For meats furnished for volunteers at Camp McKinley	328.05
June	22	1898	3108	Warfield, Pratt, Howell & Co	For groceries furnished for volunteers at Camp McKinley	1,781.70
June	22	1898	3109	Midland Grocery and Market	For groceries and beef furnished for volunteers at Camp McKinley	2,386.14
June	22	1898	3110	C. C. Taft & Co	For groceries, etc., furnished for volunteers at Camp McKinley	1,330.99
June	22	1898	3111	J. K. & W. H. Gilcrest	For lumber furnished for volunteers at Camp McKinley	23.68
June	22	1898	3112	W. K. Lucas, agent C., R. I. & P. R'y	For transfer of troop and transportation of horses to Camp McKinley	245.04
June	23	1898	3132	Armour Packing company	For meats furnished volunteers at Camp McKinley	73.85
June	23	1898	3133	Tone Bros	For coffee and spices furnished volunteers at Camp McKinley	1,172.50
June	23	1898	3134	Korn's Vienna bakery	For bread furnished volunteers at Camp McKinley	4,637.50
June	23	1898	3135	George L. Longshore	For wood furnished volunteers at Camp McKinley	398.74
June	23	1898	3136	J. N. Patton	For lime furnished volunteers at Camp McKinley	9.64
June	23	1898	3137	Perkins & Perkins	For tile furnished volunteers at Camp McKinley	6.10
June	23	1898	3138	Gibson Coal and Mining company	For coal furnished volunteers at Camp McKinley	10.76
June	23	1898	3139	Kerfoot Bros	For pipe fittings furnished volunteers at Camp McKinley	18.97
June	23	1898	3140	Pease Bros	For straw furnished volunteers at Camp McKinley	11.15
June	23	1898	3141	Maple Grove Coal and Mining comp'y	For coal furnished volunteers at Camp McKinley	99.33
June	23	1898	3142	Wyckoff, Seamans & Benedict	For rent of typewriter furnished volunteers at Camp McKinley	4.00
June	23	1898	3143	Standard Oil company	For oils furnished volunteers at Camp McKinley	125.53
June	23	1898	3144	Schmucker & Loper	For drugs and chemicals furnished volunteers at Camp McKinley	226.83
June	23	1898	3145	Iowa Electric and Construction Co	For electrical supplies furnished volunteers at Camp McKinley	5.95
June	23	1898	3146	Maj. J. T. Moffit	For freight on horses furnished volunteers at Camp McKinley	7.04
June	23	1898	3147	Maj. S. J. Parker	For freight on horses furnished volunteers at Camp McKinley	9.19
June	23	1898	3148	Maj. A. C. Bergen	For freight on horses furnished volunteers at Camp McKinley	7.84
June	23	1898	3149	Major F. R. Fisher	For freight on horses for volunteers at Camp McKinley	5.12
June	23	1898	3150	Major S. P. Moore	For freight on horses for volunteers at Camp McKinley	7.90
June	23	1898	3151	Lieut. John Hamilton	For freight on horses for volunteers at Camp McKinley	6.24
June	23	1898	3152	Lieut. E. L. Martindale	For freight on horses for volunteers at Camp McKinley	8.96
June	23	1898	3153	Lieut. A. R. Rule	For freight on horses for volunteers at Camp McKinley	4.40
June	23	1898	3154	L. J. Wells	For freight on horses for volunteers at Camp McKinley	5.92
June	23	1898	3157	Lieut.-Col. J. R. Kirk	For transportation of horses from Mason City to Des Moines	8.31
June	30	1898	3386	O. O. Hogeboom	For boarding members of Iowa Volunteer infantry	38.00
July	1	1898	3387	W. B. Roberts	For labor at Camp McKinley	82.13
July	1	1898	3388	F. L. O'Leary, treasurer	For transportation of troops, Wabash railroad	.92
July	1	1898	3390	J. H. Ells, assistant treasurer	For transportation of troops, H. & S. Railroad company	8.24
July	1	1898	3391	F. J. Fletcher, treasurer	For transportation of troops, Iowa Central	40.56
July	1	1898	3392	F. J. Fletcher, treasurer	For transportation of troops, Iowa Central	160.13
July	1	1898	3393	J. H. Sturgis, assistant treasurer	For transportation of troops, St. Louis & North-Western Ry	4.61

July	1	1898	3394	J. H. Sturgis, assistant treasurer	For transportation of troops, St. Louis & North-Western Ry	8 93
July	1	1898	3395	M. M. Kirkman, second vice-president	For transportation of troops, Chicago & North-Western Ry	551.47
July	1	1898	3396	C. O. Kalman, treasurer	For transportation of troops, Chicago Great Western Ry	369.33
July	1	1898	3397	C. O. Kalman, treasurer	For transportation of troops, Chicago Great Western Ry	365 85
July	1	1898	3398	F. G. Ramsey, treasurer	For transportation of troops, Chi., Milwaukee & St. Paul Ry	284.54
July	1	1898	3399	Joseph Gaskell, assistant treasurer	For transportation of troops, Minneapolis & St. Louis railway	102.27
July	1	1898	3400	H. D. Thompson, treasurer	For transportation of troops, D. M., Northern & Western Ry	62.64
July	1	1898	3401	J. F. Elder, assistant treasurer	For transportation of troops, Keokuk & Western railroad	109.68
July	1	1898	3402	J. F. Elder, assistant treasurer	For transportation of troops, Keokuk & Western railroad	137.50
July	1	1898	3403	J. F. Elder, assistant treasurer	For transportation of troops, Keokuk & Western railroad	197 30
July	1	1898	3404	H. D. Thompson, treasurer	For transportation of troops, D. M., Northern & Western Ry	43 94
July	1	1898	3405	Albert L. West	For hardware furnished Camp McKinley	10.20
July	1	1898	3406	J. D Seeberger	For hardware furnished Camp McKinley	292.73
July	1	1898	3407	Des Moines Mfg and Supply company	For pump furnished Camp McKinley	12.25
July	1	1898	3408	J. W. Patrick	For carriage hire for paymaster-general	35.50
July	1	1898	3409	L. H Kurtz	For material for shower baths for Camp McKinley	104.63
July	1	1898	3410	Goldstone Hotel	For meals furnished paymaster's assistants	8.00
July	1	1898	3411	E. A. Armstrong Mfg. company	For blouses, chevrons and stripes furnished quartermaster-general's department	1,930.02
July	1	1898	3412	M. C. Lilly & Company	For trousers, adjutant-general's department	1,450.00
July	1	1898	3413	Western Union Telegraph company	For telegrams sent	155.31
July	1	1898	3414	Dempster Manufacturing company	For tank and fixtures furnished Camp McKinley	28 40
July	1	1898	3415	Duck Brand company	For blankets furnished Camp McKinley	4,970.00
July	2	1898	3428	Henry Short	For straw furnished Camp McKiniey	34.40
July	2	1898	3429	S. Newberry	For labor at Camp McKinley	17 63
July	2	1898	3430	C. W. Moon, Sr.	For labor at Camp McKinley	28 35
July	2	1898	3431	C. W. Moon, Jr	For labor at Camp McKinley	20.35
July	5	1898	3463	W. L. Brockman	For labor at Camp McKinley	30.00
July	5	1898	3464	Claud Brockman	For labor at Camp McKinley	.80
July	6	1898	3508	O. O. Hogeboom	For board and nursing sick men at Camp McKinley	21.00
July	6	1898	3509	Col. C. W. King	For services at Camp McKinley	208 20
July	6	1898	3510	Iowa Telephone company	For use of telephone at adjutant-general's office	8.00
July	6	1898	3511	Frank Fountain	For cleaning vaults at Camp McKinley	40.00
July	6	1898	3512	Schmucker & Loper	For drugs furnished Camp McKinley	149.44
July	6	1898	3513	Des Moines Transfer company	For transfering goods and stores to Camp McKinley	26 00
July	6	1898	3514	Patrick & Luthe Company	For hardware furnished Camp McKinley	9.09
July	6	1898	3515	Lieut. W E. G. Saunders	For freight on horses	24.65
July	6	1898	3516	Lieut. VanBuren Knott	For freight on horses	7.84
July	6	1898	3517	R. E. Campbell	For care of troops in Cottage hospital	121.00
July	9	1898	3584	Bentley & Olmstead	For shoes furnished Camp McKinley	4,567.35
July	11	1898	3659	O. P. Nash, treasurer	For transportation of troops, Chi., St. P., Minneapolis & Omaha	.17
July	11	1898	3660	F. G. Ramsey, treasurer	For transportation of troops, Chicago, Milwaukee & St Paul	43 44
July	11	1898	3661	Western Union Telegraph company	For telegrams, on account of mobilization	17.77
July	11	1898	3662	Dr. Crayke Priestley	For attendance of sick at Camp McKinley	54.00
July	11	1898	3663	J. H Deemer	For work of man and tenant at Camp McKinley	17.50
July	11	1898	3664	United States Express	For express on packages to and from Camp McKinley	1 35
July	11	1898	3666	Wells Fargo Express company	For express on packages to and from Camp McKinley	119.20
July	11	1898	3669	Adams Express company	For express on packages to and from Camp McKinley	1.00
July	11	1898	3670	John H. Dress	For travel rations, First regiment	14.13
July	11	1898	3671	S. M. Kean	For transportation and expenses while under orders	48.30

STATEMENT No. 27—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
July	11	1898	3672	C. S. Goodwin	For travel rations of Company G, First regiment	$ 24.46
July	11	1898	3673	Col. D. V. Jackson	For telegraphic dispatches	1.50
July	11	1898	3674	Capt. H. A. Allen	For travel rations of Company E, First regiment	23.88
July	11	1898	3675	T. J. Williams	For transportation of Company C, First regiment	21.50
July	11	1898	3676	W. J. Fabian, cashier	For transportation of troops, Chi., Burlington & Quincy Ry	1,018.05
July	11	1898	3677	Capt. A. G. Stewart	For transportation and baggage of Company I, First regiment, from Waukon to Postville	44.09
July	11	1898	3678	Capt. C. S. Aldrich	For rations for Company H, First regiment	29.54
July	11	1898	3679	Capt. H. G. Ross	For rations for Company K, First regiment, telegrams, telephone, and livery hire	23.90
July	11	1898	3680	Capt. A. G. Stewart	For rations for Company I, First regiment	22.95
July	11	1898	3681	Capt. H. A. Allen	For rations and transferring baggage for Co I, First regiment	13.05
July	11	1898	3682	Capt. C. L. Root	For rations for Company L, First regiment	29.50
July	11	1898	3683	Steinback Bros	For rations for Company H, Second regiment	5.40
July	11	1898	3684	Geo. Von Behren	For rations for Company H, Second regiment	6.92
July	11	1898	3685	G. J. Thompson	For rations for Company H, Second regiment	1.20
July	11	1898	3686	S. Hamill	For groceries for Company A, Second regiment	5.54
July	11	1898	3687	Schouten's Bakery	For bread for Company A, Second regiment	3.92
July	11	1898	3688	D. Santo	For meats for Company A, Second regiment	6.88
July	11	1898	3689	M. Kautz	For bread for Company C, Second regiment	4.00
July	11	1898	3690	H. F. Rodman	For rations for Company C, Second regiment	23.65
July	11	1898	3691	Stanton's Store	For rations for Company E, Second regiment	18.05
July	11	1898	3692	Van Patten & Marks	For rations for Company B, Second regiment	10 37
July	11	1898	3693	E. L. Patterson	For rations for Company G, Second regiment	21.45
July	11	1898	3694	Cornell & Lane	For rations for Company M, Second regiment	30.70
July	11	1898	3695	Shanan & Pitman	For traveling rations for Company K, First regiment	11.48
July	11	1898	3696	Rump & Woodford	For traveling rations for Company K, First regiment	7.20
July	11	1898	3697	Capt. E. C. Johnson	For traveling rations for Company M, First regiment	23.75
July	11	1898	3698	Capt. D. W. Harvey	For traveling rations for Company D, Second regiment	23.12
July	11	1898	3699	Vienna Steam Bakery	For bread for Company B, Second regiment	10.90
July	11	1898	3700	Capt. E. A. Kreger	For telegrams	2 80
July	11	1898	3701	White Line Transfer company	For freight bills and delivery	307.92
July	11	1898	3702	Dunlap & Company	For meat for Company A, Second regiment	3.24
July	11	1898	3703	J. Deemer	For labor at Camp McKinley	40.00
July	12	1898	3711	Louis A. Wilson	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	6.24
July	12	1898	3712	David A. Lane	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	5.20

July	12	1898	3713	Eugene R. Allen	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	7.28
July	12	1898	3714	O. D. Wescott	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	10.92
July	12	1898	3715	H. C. Plambeck	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol in U. S. A. not having rec'd pay to date of muster	19.32
July	12	1898	3716	Charles Blandford	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U S A. not having rec'd pay to date of muster	10.92
July	12	1898	3717	Glenn Chamberlain	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	8.32
July	12	1898	3718	Ralph Williamson	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	9.36
July	12	1898	3719	Lee Wilson	Pay roll of members of I. N G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	15.08
July	12	1898	3720	W. S. Conkling	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	10.60
July	12	1898	3721	Warren Beckwith	Pay roll of members of I. N. G. transfered and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	10.92
July	12	1898	3722	E. L. Wells	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	9.36
July	12	1898	3723	Robert L. Robertson	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. of U. S. A. not having rec'd pay to date of muster	9.36
July	12	1898	3724	Hans Christianson	Pay roll of members of I. N G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	17.68
July	12	1898	3725	Clarence Cuffett	Pay roll of members of I N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	12.48
July	12	1898	3726	S. Fredrickson	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	2.08
July	12	1898	3727	Dwight Moore	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	2 08
July	12	1898	3728	Eden Morfhen	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	14 56
July	12	1898	3729	Marion Smith	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	2.08
July	12	1898	3730	Clarence Whettlesey	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U S. A. not having rec'd pay to date of muster	9.36
July	12	1898	3731	George W. Freemain	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U S. A. not having rec'd pay to date of muster	9.88
July	12	1898	3732	Thomas Wells	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster	11.44
July	12	1898	3733	C. C. McCollum	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol in U. S A. not having rec'd pay to date of muster	20 72
July	13	1898	3734	J. H. Deemer	For labor at Camp McKinley	100.00
July	13	1898	3735	Patrick, Luthe & Company	For hardware at Camp McKinley	16.60
July	13	1898	3736	M. H. Byers	For hotel bills and telegrams in organizing 5th and 6th batteries	28.90
July	13	1898	3737	Frank Maricle	For labor at Camp McKinley	6 00
July	13	1898	3738	J. H. Queal & Company	For lumber furnished at Camp McKinley	9 68
July	13	1898	3739	J. H. Queal & Company	For lumber furnished at Camp McKinley	7.20
July	13	1898	3740	J. K and W. H. Glicrest	For lumber furnished at Camp McKinley	290.41
July	13	1898	3741	Dempster Manufacturing company	For supplies furnished at Camp McKinley	6 72

STATEMENT No. 27.—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
July	13	1898	3742	L. M. Kean	Pay of recruits for artillery for services at Camp McKinley	$ 2.08
July	13	1898	3743	Fred S. Holstein	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3744	W. L. Baker	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3745	B. E. Schmidt	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3746	George C. Anderson	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3747	R. M. Ashby	Pay of recruits for artillery for services at Camp McKinley	.52
July	13	1898	3748	Robert J. Bannister	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3749	B. J. Bartlett	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3750	P. A. Band	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3751	F. L. Brockway	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3752	J. J. Breese	Pay of recruits for artillery for services at Camp McKinley	1 56
July	13	1898	3753	L. A. Bueham	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3754	J. Cooney	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3755	G. C. Curtis	Pay of rectuits for artillery for services at Camp McKinley	1.56
July	13	1898	3756	W. E. Day	Pay of recruits for artillery for rervices at Camp McKinley	.52
July	13	1898	3757	A. H. Donavan	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3758	E. M. Hagler	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3759	J. H. Hulsiger	Pay of recruits for artillery for services at Camp McKinley	.52
July	13	1898	3760	P. Gad Kitterman	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3761	B. F. Kreamer	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3762	A. J. Lincoln	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3763	C. W. Mason	Pay of recruits for artillery for services at Camp McKinley	1.04
July	13	1898	3764	Fred K. Mills	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3765	D. C. Peet	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3766	J. H. Rahn	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3767	Arthur Remley	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3768	C. W. Roberts	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3769	E. C. Saylor	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3770	Emery Smith	Pay of recruits for artillery for services at Camp McKinley	1 56
July	13	1898	3771	E. C. Stratford	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3772	C. F. Spring	Pay of recruits for artillery for services at Camp McKinley	1.04
July	13	1898	3773	T. A. Underwood	Pay of recruits for artillery for services at Camp McKinley	1.56
July	13	1898	3774	R. W. Wortman	Pay of recruits for artillery for services at Camp McKinley	1.04
July	13	1898	3775	A. I. Garfield	Pay of recruits for artillery for services at Camp McKinley	.52
July	13	1898	3776	J. R. Larson	Pay of recruits for artillery for services at Camp McKinley	.52
July	22	1898	4116	W. R. Wilkins	For work at Camp McKinley	22.25
July	22	1898	4117	C. B. Brownslow	For rations furnished Company M, Fifty-second regiment	9.40
July	22	1898	4118	Capt E. A. Ruegland	For rations furnished Company I, Fourth regiment	22.25
July	22	1898	4119	Edw'd H. Brown	For coffee rations furnished Companies H and L, Fourth Regt	3.90

July	22	1898	4120	Rose market	For meat furnished Companies H and L, Fourth regiment	12.00
July	22	1898	4121	New England steam bakery	For bread furnished Companies H and L, Fourth regiment	7.00
July	22	1898	4122	Capt. DeForest Pomeroy	For drayage furnished Company L, Fourth regiment	1.00
July	22	1898	4123	Enright & Myers	For travel rations furnished Companies H and L, Fourth Regt	9.36
July	22	1898	4124	C. O. Peterson	For provisions furnished Company G, Fourth regiment	29.89
July	22	1898	4125	Capt. D. M. Odle	For provisions furnished Company E, Fourth regiment	30 00
July	22	1898	4126	Capt. H. A Gooch	For transferring property to depot	2 00
July	22	1898	4127	Culver & Skinner	For groceries furnished Company G, Third regiment	4.17
July	22	1898	4128	Capt. W. H. Ickis	For provisions furnished Company G, Third regiment	5 00
July	22	1898	4129	Groneweg & Shoentgen	For groceries furnished Company L, Third regiment	12.67
July	22	1898	4130	H. E Wormley	For coffee furnished Company L, Third regiment	7.20
July	22	1898	4131	S. S. Dorwart	For transportation I. N. G. by B., C. R. & N. railway	74.99
July	22	1898	4132	M. M. Kirkman, second vice-president	For transportation I. N. G by C. & N. W. railway	618.42
July	22	1898	4133	Lieut. A. Posten	For rations furnished Company B, Third regiment	23.50
July	22	1898	4134	Capt. John A. Hull	For rations furnished Company B. Third regiment	30.71
July	22	1898	4135	Capt. E. C. Pealrs	For rations furnished Company K, Third regiment	16 29
July	22	1898	4136	Capt. W. W. Stupy	For rations furnished Company C, Fifty-first regiment	17.01
July	22	1898	4137	H. T. Shurtz	For rations furnished Company E, Third regiment.	10.00
July	22	1898	4138	C. S. Andrews	For travel rations furnished Company E, Third regiment	7.95
July	22	1898	4139	Ross Gilmore	For car fare furnished Company E, Third regiment.	1.50
July	22	1898	4140	Capt. E. C. Worthington	For rations furnished Company H, Third regiment.	23.26
July	22	1898	4141	Thomas Cronin.	For provisions furnished Company G, Third regiment	10.10
July	22	1898	4142	H. O. Harvey	For bread furnished Company G, Third regiment	3.50
July	22	1898	4143	Capt. Thomas F. Cooke.	For provisions furnished Company F, Fourth regiment.	27.03
July	22	1898	4144	Capt. A. L Sortor	For travel rations furnished Company A, Fourth regiment	10 70
July	22	1898	4145	O. E. Thornburg	For rations furnished Company B, Fourth regiment	20.00
July	22	1898	4146	J. E Coonley	For rations furnished Company D, Fourth regiment	4.08
July	22	1898	4147	H. Proctor.	For Mdse. furnished Capt. W. B. Parker, Co. D, Fourth Regt	4.10
July	22	1898	4148	R L Talbott	For bread furnished Company M, Fifty-second regiment	3.40
July	30	1898	4318	W. L. Brockman	For labor at Camp McKinley	42 00
July	30	1898	4319	W. R. Wilkins	For labor at Camp McKinley	13.63
July	30	1898	4320	W. B Roberts	For labor at Camp McKinley.	12.50
July	30	1898	4321	Frank Chittenden	For labor at Camp McKinley	3.75
August	2	1898	4397	Western Union Telegraph company	For telegrams from governor	50 93
August	2	1898	4398	Western Union Telegraph company	For telegrams from governor	59 84
August	2	1898	4407	C. F. Maricle	For labor at Camp McKinley.	12.90
August	2	1898	4408	American Express company	For express to Camp McKinley from adjutant-general's office	49.15
August	2	1898	4409	C. O. Prouty & Company	For groceries furnished batteries	27.18
August	2	1898	4410	J. A. Shover	For labor at Camp McKinley	12 90
August	2	1898	4411	T. I. Stoner	For glass and putty furnished Camp McKinley	15.70
August	2	1898	4412	H. D. Thompson	For transportation furnished Iowa National Guard	6 24
August	2	1898	4413	Mrs. J. H. Deemer	For meals furnished at Camp McKinley	46.00
August	2	1898	4414	J. K. and W. H. Gilcrest	For lumber furnished at Camp McKinley.	81.97
August	2	1898	4415	R. T. La Grille	For rations furnished Company C. Second regiment	4.55
August	2	1898	4416	J. H. Queal	For lumber furnished at Camp McKinley	16.88
August	2	1898	4417	S. Newbury	For labor at Camp McKinley	1.50
August	2	1898	4418	J. H. Deemer	For labor at Camp McKinley	12.50
August	2	1898	4419	Mrs. J. A. Shover	For labor at Camp McKinley.	1.50
August	2	1898	4420	T. M. Sinclair & Company	For meats furnished for batteries	27.83
August	2	1898	4421	Korn's Vienna bakery	For bread furnished for batteries	26.48

STATEMENT No. 27—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
August	2	1898	4422	Capt. F. C. Chambers	For rations furnished Company F, Second regiment	$ 24.05
August	2	1898	4423	Ress, Gabril & Company	For lumber furnished Camp McKinley	24.15
August	2	1898	4424	Tone Bros	For coffee furnished batteries	18.45
August	2	1898	4425	Midland Grocery market	For groceries and meats furnished batteries	49.02
August	2	1898	4426	Capt. E. F. Cherry	For rations furnished Company I, Second regiment	24 00
August	2	1898	4427	Maple Grove Mining company	For coal furnished Camp McKinley	7.59
August	2	1898	4428	Chicago Great Western R'y Co	For freight on horses from Waverly to Des Moines	37.12
August	2	1898	4429	Treasurer, Illinois Central R'y Co	For transportation furnished Iowa National Guard	129.92
August	2	1898	4430	J. F. Elder	For transportation furnished Iowa National Guard	1.16
August	2	1898	4431	J. D. Seeberger	For hardware furnished Camp McKinley	1.85
August	2	1898	4432	A. L. Howe, treasurer	For transportation furnished Iowa National Guard	12.29
August	22	1898	4538	W. J. Fabian, cashier	For transportation furnished volunteers, C., B. & Q. Ry	37.70
August	22	1898	4539	Dr. Crayke P lestley	For medical services—attending batteries	6.00
August	22	1898	4540	Maj. H J. Martin	For labor at Camp McKinley	175.23
August	22	1898	4541	Des Moines Drug company	For drugs furnished Camp McKinley	4.72
August	22	1898	4542	Korn's Vienna bakery	For bread furnished Camp McKinley	22.76
August	22	1898	4543	L. H. Kurtz	For hardware furnished Camp McKinley	5.10
August	22	1898	4544	J. D. Seeberger	For hardware furnished Camp McKinley	7.59
August	22	1898	4545	Lewis E Bolton	For hardware furnished Camp McKinley	5.90
August	22	1898	4546	Midland Grocery market	For meats and vegetables furnished batteries	61.22
August	22	1898	4547	Des Moines Drug company	For drugs furnished Camp McKinley	13.00
August	22	1898	4548	T. M. Sinclair & Company	For meats furnished Camp McKinley	7 06
August	22	1898	4549	Dempster Manufacturing company	For hardware furnished Camp McKinley	.75
August	22	1898	4557	Col. Sears McHenry	For services as paymaster and railroad fare	245.70
August	22	1898	4558	Lieut. W. E. Saunders	For freight on horses	7 84
August	27	1898	4587	M. M. Verkman, 2d vice-president	For transportation furnished volunteers, C. & N.-W. Ry	11.29
August	27	1898	4588	Pease Bros	For hay furnished Camp McKinley	17.85
August	27	1898	4589	Stephen Handy	For rent of stove for use of provost guard at Camp McKinley	3.00
August	27	1898	4590	Schmucker & Loper	For drugs furnished batteries at Camp McKinley	9.48
August	31	1898	4756	Schmucker & Loper	For drugs furnished Camp McKinley	2 75
August	31	1898	4757	Schmucker & Loper	For drugs furnished Camp McKinley	4.85
August	31	1898	4758	Roy A. Carnegie	For additional pay due members of Co. C, Forty-ninth regiment	13.68
August	31	1898	4759	Robert J. Service	For additional pay due members of Co. C, Forty-ninth regiment	6.24
August	31	1898	4760	Carl Leo	For additional pay due members of Co. C, Forty-ninth regiment	6 24
August	31	1898	4761	Isaac R. Smith	For additional pay due members of Co. C, Forty-ninth regiment	9.36
September	12	1898	4868	W. J. Keller, leader	For rations and transportation of First regiment band	24.05
September	12	1898	4869	J. T. Krab	For railroad fare of volunteers	4.78
September	12	1898	4870	Blue Line Transfer company	For drayage to Camp McKinley	1.50
September	12	1898	4871	George M. Landers	For expense of recruiting Fifty-first regimental band	10.00

September..	12	1898	4872	Western Union Telegraph company..	For expense of telegraphing to and from adjutant-general's office...	9.06
September..	12	1898	4873	Standard Oil company.....	For balance due on oil bill.....	3 90
September..	12	1898	4874	T. J. Fletcher.....	For transportation furnished.....	.11
September..	12	1898	4875	Gov. L. M Shaw.....	For money furnished Col. E. C. Lambert for hospital supplies....	102.60
September..	12	1898	4876	J. T. Davidson.....	For supplies purchased and used at brigade headquarters Camp McKinley.....	21.00
September..	12	1898	4878	Frank Bowman.....	For drayage for Company C, Second regiment.....	1.00
September .	12	1898	4879	L. G. Roming	For railroad fare, Company G, Fourth regiment.....	3.85
September..	12	1898	4880	J. A. Mavity.....	For railroad fare.....	2.98
September..	12	1898	4881	Lieut. W. E. Ward.....	For freight on ordnance stores, Company F, Fourth regiment.....	3.75
September .	12	1898	4882	A. J. Hall.....	For railroad fare, Company G, Fourth regiment.....	2.68
September..	12	1898	4883	Fred S. Burbank.....	For railroad fare, Company M, Fourth regiment.....	2.95
September..	12	1898	4884	Lieut. B. A. Able.....	For railroad fare, Company K, Second regiment.....	1.64
September..	12	1898	4885	H. N. Hoog	For railroad fare, Company B, Second regiment.....	6 15
September..	12	1898	4886	E. F. Cornell.....	For railroad fare, Company A, Third regiment	6.73
September..	12	1898	4887	W. B. Parker.....	For railroad fare, five men, Company D, Fifty-second regiment....	17.64
September..	12	1898	4888	W. H. Langenberg.....	For railroad fare.....	5.24
September..	12	1898	4889	L. Earhardt.....	For railroad fare.....	6.84
September..	12	1898	4890	Joseph Jones	For railroad fare.....	3.52
September..	12	1898	4891	Olin G. Hoover.....	For railroad fare, Company B, Second regiment.....	5.02
September..	17	1898	4991	J. F. Phillips	For transportation of volunteers, C., R. I. & P. Ry.....	1,260.64
September .	17	1898	4992	J. F. Phillips	For transportation of volunteers, C., R. I. & P. Ry.....	8.06
September..	17	1898	4993	Wells-Fargo Express company.....	For express to and from adjutant-general's office	23.95
September..	17	1898	4994	W. J. Fabian, cashier.....	For transportation of batteries	187.65
September..	17	1898	4995	M. H. Byers, adjutant-general.....	For expense to Jacksonville and return.....	55 00
September..	17	1898	4996	Gov. L. M. Shaw	For money sent the Fiftieth regiment	102.60
September..	17	1898	4997	Gov. L. M. Shaw.....	For expense to Chickamauga, Jacksonville, Washington and return	101.50
September..	17	1898	4998	Gov. L. M Shaw	For expense to Washington and return.	71.25
September..	26	1898	5059	Mrs Lizzie Phillips.....	For services as housekeeper at sanitarium.....	15.00
October	3	1898	5335	Maj. John Tillie.....	For money expended for purchasing supplies for sick of the Fiftieth regiment.	71 40
October	3	1898	5336	Douglas V. Jackson	For additional pay to Fiftieth regiment, Iowa volunteers	9.72
October	3	1898	5337	Elliott E. Lambert.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	8.33
October	3	1898	5338	John T. Moffit.	For additional pay to Fiftieth regiment, Iowa volunteers	6.95
October	3	1898	5339	John Tillie	For additional pay to Fiftieth regiment, Iowa volunteers.....	6.95
October	3	1898	5340	Harry B. Caughlan	For additional pay to Fiftieth regiment, Iowa volunteers	6.95
October	3	1898	5341	Frederick Goedicke.....	For additional pay to Fiftieth regiment, Iowa volunteers	5 00
October	3	1898	5342	Charles W. Kimble.....	For additional pay to Fiftieth regiment. Iowa volunteers.....	5.00
October.....	3	1898	5343	James C. France.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	10.32
October.....	3	1898	5344	Frederick B. Munroe.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	10.32
October.....	3	1898	5345	Herman J. Huiskamp, Jr.	For additional pay to Fiftieth regiment, Iowa volunteers.....	22.64
October.....	3	1898	5346	Samuel R. J. Hoyt.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	4.16
October.....	3	1898	5347	Claude R Porter.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	.72
October.....	3	1898	5348	Hugh B. Holmes.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	.72
October....	3	1898	5349	Francis C. Cope.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	1.80
October....	3	1898	5350	William D. Lowry	For additional pay to Fiftieth regiment, Iowa volunteers.....	1.80
October.....	3	1898	5351	Henry A. Schroeder.....	For additional pay to Fiftieth regiment, Iowa volunteers.	1.80
October.....	4	1898	5355	Frank W. Eckers...	For pay of Company G, Second regiment, Iowa National Guard..	5.00
October.....	4	1898	5356	Theodore A. Sloessel.....	For pay of Company G, Second regiment, Iowa National Guard..	4.16
October.....	4	1898	5357	Charles S. Tindell	For pay of Company G, Second regiment, Iowa National Guard..	3.89

STATEMENT No 27—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
October....	4	1898	5358	William R. Armstrcg	For pay of Company G, Second regiment, Iowa National Guard..	$ 1.00
October....	4	1898	5359	Maurice G. Holt	For pay of Company G, Second regiment, Iowa National Guard..	.72
October....	4	1898	5360	Alexander T. Kasperson	For pay of Company G, Second regiment, Iowa National Guard..	.72
October	4	1898	5361	Leroy Christie	For pay of Company G, Second regiment, Iowa National Guard..	.72
October....	4	1898	5362	William D. Sumner	For pay of Company G, Second regiment, Iowa National Guard..	.72
October....	4	1898	5363	Alvin J Crail	For pay of Company G, Second regiment, Iowa National Guard..	.72
October....	4	1898	5364	Roy J. Cook	For pay of Company G, Second regiment, Iowa National Guard..	.60
October....	4	1898	5365	Albert V. Lindell	For pay of Company G, Second regiment, Iowa National Guard	.60
October....	4	1898	5366	Eugene B. Hill	For pay of Company G, Second regiment, Iowa National Guard..	.60
October. ..	4	1898	5367	Charles Brown	For pay of Company G, Second regiment, Iowa National Guard..	.60
October	4	1898	5368	William F. Bickley	For pay of Company G, Second regiment, Iowa National Guard..	.60
October....	4	1898	5369	Edward Steller	For pay of Company G, Second regiment, Iowa National Guard..	.60
October....	4	1898	5370	Joseph Hayes	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5371	Otto Armstrong.	For pay of Company G, Second regiment, Iowa National Guard..	.52
October	4	1898	5372	Mernie S Ballagh	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5373	Byron J. Bartlett.	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5374	Emerson E. Barlmu	For pay of Company G, Second regiment, Iowa Nati nal Guard..	.52
October....	4	1898	5375	John H. Bitters	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5376	George W. Blanche	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5377	Charles S. Boughmer	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5378	Frank M Burr	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5379	Dean K. Church	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5380	James B. Campbell	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5381	H. Newton Crouse	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5382	Ivory H Cook	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5383	Frank Cullen	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5384	Harvey A. Davis	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5385	Albert De Valt	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5386	Richard E Edwards	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5387	Macy M. Ellis.	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5388	Raymond F. Ellis	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5389	George H. Elliott	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5390	Grant Emery	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5391	Roscoe Emery	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5392	Robert Frost	For pay of Company G, Second regiment, Iowa National Guard..	.52
October. ..	4	1898	5393	Chauncy A. Graves	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5394	George W. Harward	For pay of Company G, Second regiment, Iowa National Guard..	.52
October.	4	1898	5395	Bert D Higgins.	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5396	William A. Hobbs	For pay of Company G, Second regiment, Iowa National Guard .	.52

October	4	1898	5397	William P. Hobbs	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5398	J. Elliott Langford	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5399	Robert W. Lowe	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5400	Samuel N. Mauro	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5401	Mark W. H. Mitchell	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5402	Thomas Mungoven	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5403	Alva A. Parker	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5404	Charles S. Pickett	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5405	Merit V. Robison	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5406	Charles U. Scott	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5407	Harry M. Simmons	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5408	Edward O. Smith	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5409	Robert Stribling	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5410	William T. Smith	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5411	Claude Sweinhart	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5412	John C. Tease	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5413	Edward A. Trowbridge	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5414	George H. Webb	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5415	Edmund L. Wells	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5416	Herbert K. Wheelock	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5417	John D. White	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5418	John H. Wright	For pay of Company G, Second regiment, Iowa National Guard	.52
October	4	1898	5419	Guy J. Winslow	For pay of Company G, Second regiment, Iowa National Guard	.52
October	13	1898	5510	Gov. L. M. Shaw	For money expended in Camp Cuba Libre by Col. W. G. Dows, Forty-ninth regiment	1,800 00
October	24	1898	5633	Bishop & Linquist	For hardware furnished adjutant-general	4.30
October	24	1898	5634	White Line Transfer company	For freight and drayage	80.15
October	24	1898	5635	Des Moines Cabinet company	For mill work	1.50
October	24	1898	5636	M. M Kirkman, second vice-president	For transportation furnished volunteers by C. & N.-W. R'y Co	.76
October	24	1898	5637	J. D. Seeberger	For hardware, Red Cross hospital	9 33
October	24	1898	5638	J. W. Patrick	For carriages furnished for conveying sick soldiers to hospital from trains	37.50
October	24	1898	5639	Chicago, Ft. Madison & D. M. R'y	For transportation furnished volunteers	2 40
October	24	1898	5640	Leander Bolton	For stoves furnished Camp McKinley	11.00
October	24	1898	5641	H. D. Thompson	For transportation furnished volunteers	23.66
October	24	1898	5642	M. H. Byers, adjutant-general	For expenses of adjutant-general to San Francisco and return, on official business with Fifty-first Iowa	112 40
October	24	1898	5643	John W. Monarch	For carriages furnished for conveying sick soldiers from train to hospital	18 00
October	24	1898	5644	Pullman Palace Car company	For berths furnished sick soldiers	3 50
October	24	1898	5645	United States Express company	For express to and from adjutant-general's office	1 40
October	24	1898	5646	Wells-Fargo Express company	For express to Jacksonville	7.30
October	24	1898	5647	Western Union Telegraph company	For messages for September, 1898	3 64
October	24	1898	5648	T. J. Fletcher, treasurer	For transportation furnished soldiers	13 57
October	24	1898	5649	Joseph Gaskell, assistant treasurer	For transportation furnished soldiers	.22
October	24	1898	5650	J. F. Elder, assistant treasurer	For transportation furnished soldiers	315.57
October	24	1898	5651	E. F. Potter, receiver	For transportation furnished soldiers	9,10
October	27	1898	5664	W. S. Pursel	For board and lodging of Company F, Third regiment, Iowa National Guard	19.50

STATEMENT No. 27—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
October	27	1898	5665	H. L. Stein	For advance charges for messages delivered to Company M, Fifty-second regiment	$ 1.50
October	27	1898	5666	Mrs. C. C. Glenn	For eggs furnished Red Cross hospital	10.10
October	27	1898	5667	A. De Long	For eggs furnished Red Cross hospital	1.35
October	27	1898	5668	A. W. Harding	For milk bread and provisions furnished Red Cross hospital	113.85
October	27	1898	5669	N. P. Hyatt	For advance freight charges on horses for Fifty-second regiment	8 80
October	27	1898	5670	Maj. S. J. Parker	For advance freight charges on horses for Fifty-second regiment.	9.18
October	27	1898	5671	Col. W. B. Humphrey	For advance freight charges on horses for Fifty-second regiment.	88 40
October	27	1898	5672	J. W. Watson	For milk furnished Red Cross hospital	15.38
October	27	1898	5673	Norman Lichty	For drugs and medicine furnished Red Cross hospital	342.18
October	27	1898	5674	Chase Bros	For groceries furnished Red Cross hospital	376 82
October	27	1898	5675	Schmucker & Loper	For drugs and medicine furnished batteries at Camp McKinley	25.35
October	27	1898	5676	Dr. D. W. Smouse	For medical attendance at Red Cross hospital	15.00
October	27	1898	5677	E. B. Brown	For services as steward at Red Cross hospital	80.00
October	31	1898	5797	Margret Potts	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	25.00
October	31	1898	5798	Rose Grasunor	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	29.00
October	31	1898	5799	M. V. Jarvis	Civilian employes Red Cross hospital, Aug. 30 to Sept 30, 1898	8.00
October	31	1898	5800	Mary Redling Shaffer	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	33.00
October	31	1898	5801	Mary Grenelle	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	49 00
October	31	1898	5802	Kate Kelsey	Civilian employes Red Cross hospital, Aug. 30 to Sept 30, 1898	31.00
October	31	1898	5803	Virginia Newcomb	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	55.00
Octobet	31	1898	5804	Virginia Sullivan	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	32.00
October	31	1898	5805	Essie Smith	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	23.00
October	31	1898	5806	Grace Plum	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	23.00
October	31	1898	5807	W. M. Ladd	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	17.00
October	31	1898	5808	M. Magee	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	17.00
October	31	1898	5809	E. M. O'Conner	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	19.00
October	31	1898	5810	Cora C. McIlvaine	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	23.00
October	31	1898	5811	Dorothy Hedderman	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	14.00
October	31	1898	5812	Jennie Reiderman	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	23.00
October	31	1898	5813	Minnie Tucker	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	45 00
October	31	1898	5814	Snyder Carlton	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	14.00
October	31	1898	5815	Clara L. Craine	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	32.00
October	31	1898	5816	E Larkins	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	9.00
October	31	1898	5817	E. Larkins	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	3 00
October	31	1898	5818	William Smouse	Civilian employes Red Cross hospital, Aug 30 to Sept. 30, 1898	7.00
October	31	1898	5819	W. L. Hollaway	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	36 00
October	31	1898	5820	Geo. D. Mays	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	25.00
October	31	1898	5821	Benj Kittilman	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	12.00

October	31	1898	5822	R. F. Young	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	41.00
October	31	1898	5823	W. M. Young	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	44.00
October	31	1898	5824	Henry Gilbert	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	21 00
October	31	1898	5825	Chas. Walton	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	18.00
October	31	1898	5826	Emma Carr	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	38.00
October	31	1898	5827	John Evans	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	20.00
October	31	1898	5828	Bert Hopper	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	18.00
October	31	1898	5829	S Berton Robbins	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	32.00
October	31	1898	5830	Joseph B. Webster	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	19.00
October	31	1898	5831	N. S. Mott	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	4.00
October	31	1898	5832	John Bill	Civilian employes Red Cross hospital, Aug. 30 to Sept. 30, 1898	2 00
October	31	1898	5864	E. B. Nicholson	Civilian employes Red Cross hospital, Aug 30 to Sept. 30, 1898	42.00
October	31	1898	5907	Western Union Telegraph company	For telegrams to and from executive department	11.45
October	31	1898	5908	Western Union Telegraph company	For telegrams to and from executive department	28.76
October	31	1898	5909	Mrs. Lizzie Phillips	Services as housekeeper Sanitarium hospital, Sept 26 to Oct. 29, 1898	25 00
October	31	1898	5910	Postal Telegraph company	For telegrams to and from adjutant-general's office	20.16
October	31	1898	5911	Western Union Telegraph company	For telegrams to and from executive department	52.98
November	11	1898	5986	Mary Redlingshaffer	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	31.00
November	11	1898	5987	Essie Smith	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	31.00
November	11	1898	5988	Cora C. McElvaine	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	31.00
November	11	1898	5989	Dorothy Heddelman	For civilian employes Red Cross hospital, Sept 30 to Nov 1, 1898	31.00
November	11	1898	5990	Mary I. Eckert	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	7.00
November	11	1898	5991	John Evans	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	31 00
November	11	1898	5992	Bernie Dean	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	46.00
November	11	1898	5993	Frank Olmstead	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	15.33
November	11	1898	5994	E. W. Inness	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	18.00
November	11	1898	5995	Charles Walton	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	31.00
November	11	1898	5996	M. Cash	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	15.33
November	11	1898	5997	Mrs. Emma Carr	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	19.00
November	11	1898	5998	May Devore	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	15.33
November	11	1894	5999	Myrtle Brighton	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	9.50
November	11	1898	6000	Grace Farrington	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	9.50
November	11	1898	6001	Dora Young	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	8.66
November	11	1898	6002	R. M. Sperry	For civilian employes Red Cross hospital, Sept 30 to Nov. 1, 1888	10.00
November	11	1898	6003	Edith Johnson	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	4.56
November	11	1898	6004	Burton Robbins	For civilian employes Red Cross hospital, Sept. 30 to Nov. 1, 1898	30 00
November	11	1898	6007	Des Moines Drug company	For drugs furnished Red Cross hospital	7.44
November	11	1898	6008	Wise Ice company	For ice furnished Camp McKinley hospital	164 01
November	11	1898	6009	Western Union Telegraph company	For telegrams for Red Cross hospital for October, 1898	1.62
November	11	1898	6010	Chase Bros	For groceries furnished Red Cross hospital	137.52
November	11	1898	6011	J. W. Watson	For milk furnished Red Cross hospital	15.52
November	11	1898	6012	Fulton market	For merchandise furnished Red Cross hospital	5.70
November	11	1898	6013	A. W. Harding	For milk furnished Red Cross hospital	161.76
November	11	1898	6014	Mrs Lizzie Phillips	For additional pay as housekeeper at sanitarium	11.00
November	16	1898	6101	Western Union Telegraph company	For telegrams at adjutant general's department for October, 1898.	11.23
November	16	1898	6102	John W Monarch	For hacks and livery furnished Red Cross hospital	31.00
November	16	1898	6103	Henry Fricke and son	For cleaning and repairing clothing—state property	49.25
November	16	1898	6104	A. R. Maxwell, jailor	For boarding prisoners for court-martial	9 00
November	16	1898	6105	C. O. Kalman, treasurer	Transportation soldiers on sick leave from hospital, C., G. W. Ry.	19.28
November	16	1898	6106	S. S. Dorwart, assistant treasurer	For transportation volunteers on furlough by B., C., R. & N. Ry.	13.42

STATEMENT No. 26—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
November..	16	1898	6107	J. F. Titus, treasurer	For transportation volunteers on furlough by Illinois Central Ry.	$ 151.70
November..	16	1898	6108	C. O. Kalman, treasurer	For transportation volunteers on furlough by C., G. W. Ry	67.27
November..	16	1898	6109	M. M. Kirkman, treasurer	For transportation volunteers on sick leave by C. & N.-W. Ry	119.55
November..	16	1898	6110	J. F. Titus, treasurer	For transportation volunteers on sick leave by Illinois Central Ry.	45.91
November..	16	1898	6111	C. H. Spaulding	For board and lodging recruits Company D, First regiment	65.75
November..	16	1898	6112	H. C. Stewart, manager	Transportation volunteers on leave of absence by C., I. & Dak. Ry.	1.00
November..	16	1898	6113	S. S. Dorwart, assistant treasurer	For transportation volunteers on sick leave from hospital	11.15
November..	16	1898	6114	M. M. Kirkman, treasurer	For transportation volunteers on furlough.	267.37
November..	26	1898	6185	J. B. Webster	For services as nurse at Red Cross hospital for October, 1898	28.00
November..	26	1898	6186	N. T. Weston, M. D.	For services as contract physician at Red Cross hospital	125.00
November..	26	1898	6187	Capt. D. W. Harvey	For pay of Company D, Fiftieth Iowa infantry at Camp McKinley.	44.33
November..	28	1898	6194	C. E. Ford, manager	For groceries furnished Red Cross hospital	602.18
November..	28	1898	6195	C. E. Ford, manager	For groceries furnished Red Cross hospital	276.53
November..	28	1898	6196	C. E. Ford, manager	For meats, etc., furnished Red Cross hospital	107.60
November..	28	1898	6197	Louis Peterson, Co. B, 50th Iowa	For refund for railroad fare from Rolfe to Des Moines	1.08
November..	28	1898	6198	Wm. Rhoads	For refund for railroad fare from Ft. Dodge to Des Moines	89
November..	30	1898	6397	Western Union Telegraph company	For telegrams from government department	15.72
November..	30	1898	6398	Dockstader & Wilkins	For muslins and materials furnished Iowa volunteers	12.98
November..	30	1898	6399	E. W. Smith company	For services opening safe at Red Cross hospital	3.00
November..	30	1898	6400	Norman Lichty	For drugs and medicine furnished Red Cross hospital	10.69
November..	30	1898	6401	F. W. Powers, M. D.	For expense to Jacksonville, Fla.; inspection ordered by governor	140.00
November..	30	1898	6402	F. D. Reid and C. H. Vernon	For expense, transportation of volunteers.	9.60
November..	30	1898	6403	D. Evans.	For provisions, etc., for use of Red Cross hospital	29.15
November..	30	1898	6404	Dr. Eli Grimes	For services disinfecting Cottage hospital for use of Iowa Vol.	77.00
November..	30	1898	6405	J. F. Irving, auditor	For transportation furnished Iowa Vol. by C., Ft. M. and D. M. R'y	1.10
November..	30	1898	6406	Maj. A. C. Bergen.	For freight charges on horses from Des Moines to Sioux City	7.84
November..	30	1898	6407	Wells-Fargo Express company	For express on packages from Des Moines to Lexington, Ky.	2.25
December..	5	1898	6481	Mrs. L. Phillips	For civilians employed at Red Cross hospital	30.00
December...	5	1898	6482	Bernie Dean.	For civilians employed at Red Cross hospital	52.00
December...	5	1898	6483	Rebecca Meyer	For civilians employed at Red Cross hospital	20.00
December...	5	1898	6484	Essie Smith	For civilians employed at Red Cross hospital	12.00
December...	5	1898	6485	May Devore	For civilians employed at Red Cross hospital	1.33
December..	5	1898	6486	Dorothy Hedderman	For civilians employed at Red Cross hospital	2.00
December..	5	1898	6487	Frank Olmsted	For civilians employed at Red Cross hospital	9.34
December..	5	1898	6488	E. W. Innis	For civilians employed at Red Cross hospital	20.00
December..	5	1898	6489	John Evans	For civilians employed at Red Cross hospital	30.00
December..	5	1898	6490	Chas. Walton	For civilians employed at Red Cross hospital	26.00
December..	5	1898	6491	Myrtle Bright	For civilians employed at Red Cross hospital	15.00
December..	5	1898	6492	Grace Farrington	For civilians employed at Red Cross hospital	1.00

December	5	1898	6493	Docia Young	For civilians employed at Red Cross hospital	20.00
December	5	1898	6494	Edith Johnson	For civilians employed at Red Cross hospital	7.98
December	5	1898	6495	Mary Eckert	For civilians employed at Red Cross hospital	30.00
December	5	1898	6496	B. M. Sperry	For civilians employed at Red Cross hospital	23.00
December	5	1898	6497	Mary Redlingshafer	For civilians employed at Red Cross hospital	30.00
December	5	1898	6498	Cora A. McElvaine	For civilians employed at Red Cross hospital	30.00
December	5	1898	6499	S. Burton Robbins	For civilians employed at Red Cross hospital	7.50
December	5	1898	6500	Mrs. Bernice Dean	For civilians employed at Red Cross hospital	30.00
December	5	1898	6501	Mrs. Eva Larkins	For civilians employed at Red Cross hospital	4.00
December	5	1898	6502	Mrs. Eva Larkins	For civilians employed at Red Cross hospital	30.00
December	5	1898	6503	M. Cash	For civilians employed at Red Cross hospital	7.00
December	5	1898	6504	Jessie B. Thomas	For civilians employed at Red Cross hospital	2.50
December	5	1898	6505	Anna Bates	For civilians employed at Red Cross hospital	8.00
December	5	1898	6506	Chas. R. Collins	For civilians employed at Red Cross hospital	9.50
December	5	1898	6507	Lena Dean	For civilians employed at Red Cross hospital	7.00
December	5	1898	6508	Mrs. L. Phillips	For civilians employed at Red Cross hospital	3.00
December	5	1898	6509	Dock Van Nordstrand	For civilians employed at Red Cross hospital	11 25
December	5	1898	6510	J. W. Anderson	For milk furnished Red Cross hospital	125 00
December	5	1898	6511	N. T. Weston, M. D.	For services as physician at Red Cross hospital	
December	5	1898	6512	Virginia A. Sullivan	For refund for transportation from Davenport to Des Moines, and carriage hire	5.75
December	5	1898	6513	Chase Bros.	For groceries furnished Red Cross hospital	452.16
December	5	1898	6514	Harding Ice Cream company	For cream furnished Red Cross hospital for November, 1898	107.10
December	7	1898	6555	Norman Lichty	For drugs furnished Red Cross hospital	190.67
December	7	1898	6556	Standard Oil company	For oils furnished Camp McKinley	4.63
December	7	1898	6557	Tim Bricks	For meats furnished Camp McKinley	6.00
December	7	1898	6558	Western Union Telegraph company	For telegraphing by Hyde Park Sanitarium	.80
December	7	1898	6559	H. D. Thompson, treasurer	For transportation furnished Iowa volunteers	13.71
December	7	1898	6560	M. M. Kirkman, treasurer	For transportation furnished Iowa volunteers	633.59
December	7	1898	6561	F. G. Ramsey, treasurer	For transportation furnished Iowa Vol. by C., M. & St. Paul Ry	94.88
December	7	1898	6562	J. F. Elder, assistant treasurer	For transportation furnished Iowa Vol. by Keokuk & Western R'y	3.90
December	7	1898	6563	J. Warwick, auditor	For transportation furnished Iowa Vol. by Mason City & Ft. D. R'y	7.55
December	7	1898	6564	Joseph Gaskell, assistant treasurer	For transportation furnished Iowa Vol. by M. & St. Louis Ry	2.12
December	7	1898	6565	J. P. Irving, auditor	For transportation furnished Iowa Vol. by C., Ft. M. & D. M. Ry	4.40
December	7	1898	6566	J. F. Elder, assistant treasurer	For transportation furnished Iowa Vol. by Keokuk & Western R'y	5.36
December	7	1898	6567	J. F. Elder, assistant treasurer	For transportation furnished Iowa Vol. by Keokuk & Western R'y	393.34
December	7	1898	6568	J. F. Elder, assistant treasurer	For transportation furnished Iowa Vol. by Keokuk & Western R'y	15.24
December	7	1898	6569	Jennie Kelderman	For refund for transportation to Des Moines	7.86
December	7	1898	6570	S. S. Dorwart, assistant treasurer	For transportation furnished Iowa Vol. by B., C., R. & N. Ry	8.83
December	7	1898	6571	T. J. Fletcher, treasurer	For transportation furnished Iowa Vol. by Iowa Central Ry	138.10
December	14	1898	6626	J. W. Monarch	For use of hacks for Red Cross hospital	21.50
December	14	1898	6627	Joseph Gaskell, assistant treasurer	For transportation furnished Iowa Vol. by M. & St. Louis Ry	40.62
December	14	1898	6629	T. J. Fletcher, treasurer	For transportation furnished Iowa Vol. by Iowa Central Ry	.47
December	14	1888	6630	Des Moines Drug company	For medicines and supplies furnished Red Cross hospital	39.72
December	14	1898	6633	J. F. Elder, assistant treasurer	For transportation furnished Iowa Vol. by Keokuk & Western R'y	271.83
December	14	1898	6634	Col. E. E. Lambert	For freight on horses, Des Moines to Newton	3.64
December	14	1898	6635	F. G. Ramsey, treasurer	For transportation furnished Iowa Vol. by C., M. & St. Paul Ry	118 57
December	14	1898	6636	J. P. Irving, auditor	For transportation furnished Iowa Vol. by C., Ft. M. & D. M. Ry	4 00
December	14	1898	6637	J. F. Titus, treasurer	For transportation furnished Iowa Vol. by Illinois Central Ry	409.81
December	14	1898	6638	C. P. Nash, treasurer	For transportation furnished Iowa Vol. by St. Paul, M. & O. Ry	10.39

STATEMENT No. 27—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
December	23	1898	6721	Melvin H. Byers, adjutant-general	For cash advanced in payment of claims	$ 34.45
December	23	1898	6722	Clara Whiteside	For services at Red Cross hospital	5.50
December	23	1898	6723	J. F. Elder, assistant treasurer	For transportation of Iowa Vol. by Keokuk & Western railway	18.78
December	23	1898	6724	Des Moines Tent and Awning Co.	For making powder sacks for Iowa volunteers	1.50
December	23	1898	6726	White Line Transfer company	For freight and drayage from Camp McKinley	27.40
December	23	1898	6727	A. W. Wheelock	For supplies furnished Red Cross hospital	11.23
December	23	1898	6728	Henry Egbert	For expenses, trip to Jacksonville, Fla., by order of governor	135.95
December	23	1898	6731	Western Union Telegraph company	For telegrams to and from adjutant-general's office	6 71
December	24	1898	6762	American Laundry	For washing bedding at Red Cross hospital	300 00
December	24	1898	6763	C. O. Kalman, treasurer	For transportation of Iowa Vol. by Chicago Great Western Ry	144.16
December	24	1898	6764	Joseph Gaskell, assistant treasurer	For transportation of Iowa volunteers by M. & St Louis railway	1 16
January	6	1899	7063	Robt Stribting	For error in pay roll of Company G, Fiftieth Iowa volunteers	5.20
January	6	1899	7064	Lieut. Claude Sweinhart	For services as engineer and signal officer of Second regiment, Iowa National Guards, from April 26th to May 14, 1898	74.88
January	6	1899	7065	T. J. Fletcher, treasurer	For transportation of Iowa volunteers by Iowa Central railway	.11
January	6	1899	7066	T. J. Fletcher, treasurer	For transportation of Iowa volunteers by Iowa Central railway	15.82
January	6	1899	7067	H. D. Thompson, treasurer	For transportation of Iowa volunteers by D M. & N.-W. railway	7.52
January	6	1899	7068	F. G. Ramsey, treasurer	For transportation of Iowa volunteers by C., M. & St. P. railway	8 78
January	6	1899	7069	Dr. R. A. Patchen	For services at Red Cross hospital	370 00
January	11	1899	7120	Fritts & Wiehl	For medicine furnished Fifty-second regiment	87.20
January	11	1899	7121	F. J. Ramsey, treasurer	For transportation furnished sick soldiers—special train, Chicago, Milwaukee & St. Paul railway	105.00
January	17	1899	7218	W. R. Kirk	For freight charges on horse	9.50
January	17	1899	7219	J. H. Sturgis, assistant treasurer	For transportation furnished Iowa volunteers	13 34
January	17	1899	7220	J. W. Patrick	For conveying sick from Camp McKinley to Red Cross hospital	3.00
January	17	1899	7221	J. F. Elder, assistant treasurer	For transportation of Iowa volunteers by Keokuk & Western R'y	11 56
January	17	1899	7222	S. L. Moore	For money advanced for transportation of Co D, 52d regiment	21.50
January	24	1899	7251	M. M. Kirkman	For transportation furnished Iowa volunteers by C. & N.-W. Ry.	62.00
January	24	1899	7252	W. J. Fabian, treasurer	For transportation furnished Iowa volunteers by C., B. & Q. R'y	19.54
January	24	1899	7253	W. J Fabian, treasurer	For transportation furnished Iowa volunteers by C., B. & Q. R'y	812.19
January	24	1899	7254	T. J. Fletcher, treasurer	For transportation furnished Iowa Vol by Iowa Central Ry	165.75
January	24	1899	7255	J. F. Titus, treasurer	For transportation furnished Iowa Vol. by Illinois Central Ry	12 59
January	24	1899	7256	H Visscher, assistant treasurer	For transportation furnished Iowa Vol. by O & St. L. Railway	1.49
January	25	1899	7272	Ivory Cook	For transportation furnished members of Co. G, 50th Regt. Ia. Vol.	2.78
January	25	1899	7273	Globe Machinery Supply company	For oil for Red Cross hospital	.80
January	25	1899	7274	Lieut. W. E. McMurray	For pay for services at Camp McKinley as second lieutenant of Company L, second regiment Iowa National Guard	66.13
February	20	1899	7704	Lieut. W. M. McKercher	For services as quartermaster of Fourth Regt. at Camp McKinley	41.60
February	20	1899	7705	S. S. Dorwart, treasurer	For transportation of Iowa volunteers by B., C. R. & N. Railway	4.79

February	20	1899	7706	H. Visscher, treasurer	For transportation of Iowa volunteers by O. & St. L. Railway	2.98
February	20	1899	7707	Western Union Telegraph company	For telegraphing to and from adjutant-general's department	2.40
February	20	1899	7708	W. J. Fabian, cashier	For transportation of Iowa volunteers by C., B. & Q. Railway	2.11
February	20	1899	7709	J. D. Seeberger	For hardware furnished for Camp McKinley	2.05
February	20	1899	7710	Guy McNary	For transportation furnished members of Fifty-second regiment	2.07
February	20	1899	7711	F. G. Ranney, treasurer	For transportation furnished Iowa Vol. by C., M. & St. P. Ry	.39
February	20	1899	7712	Wells Fargo Express company	For express on packages to Washington, D. C	2.20
March	9	1899	8056	F. E Hayne, treasurer	For transportation of Iowa volunteers by C., R. I. & P. Railway	3,141.16
March	9	1899	8057	M. M. Kirkman, second vice-president	For transportation of Iowa volunteers by C. & N. W. Railway	30.92
March	11	1899	8091	H. Visscher, assistant treasurer	For transportation of Iowa volunteers by O. & St. L. Railway	2.98
March	11	1899	8092	M. M. Kirkman, second vice-president	For transportation of Iowa volunteers by C. & N. W. Railway	1.89
March	11	1899	8093	W. J. Fabian, cashier	For transportation of Iowa volunteers by C., B. & Q. Railway	1.09
March	11	1899	8094	J. H. Deemer	For work on electric light wire at Camp McKinley	7.43
March	11	1899	8095	C. P. Nash, treasurer	For transportation of Iowa volunteers by C., St. P. & M. & O. Ry.	1 28
March	11	1899	8096	Clara L. Craine	For transportation and carriage hire to Red Cross hospital	5.75
March	11	1899	8097	J. E. Brumbaugh	For services at Camp McKinley	6.72
March	20	1899	8204	White Line Transfer company	For use of team and transfer wagon	9.00
March	20	1899	8205	F. G. Ranney, treasurer	For transportation of Iowa volunteers by C., M. & St. P. Railway.	1.57
March	31	1899	8425	Lewis E. Bolton	For hardware furnished Camp McKinley	6 50
March	31	1899	8426	C. O. Kalman, treasurer	For transportation of Iowa volunteers by C. G. W. Railway	2.05
April	11	1899	8554	John C. Ferris	For balance due on pay as sergeant of Co. D. Fifty-second Regt.	5.80
April	11	1899	8555	James Rule	For freight on horse	6.34
April	17	1899	8601	Iowa State Agricultural Society	For use of state fair grounds and buildings as rendezvous for United States volunteers	2,946.63
April	26	1899	8673	Henry Freckey & Son	For renovating and washing bed sacks used by Vol. at Camp McK.	60.90
April	26	1899	8674	Chi., Burlington & Quincy R. R. Co.	For use, wear and tear of building and furniture at Camp McKinley for hospital	110.00
April	26	1899	8675	Marken & Walter	For travel rations purchased by Company D, Fifty-second regiment, Hampton to Des Moines	8.50
April	26	1899	8676	Frank Wesson	For pay as rejected member of Company D, Second regiment, Iowa National Guard at Camp McKinley	9.88
April	26	1899	8677	W. F. McDill	For services in Company A, Fifty-first regiment	15.60
April	26	1899	8678	Ray E McElvey	For services in Company G, Second regiment	7.80
May	3	1899	8958	Des Moines News	For cablegram from Manila in response to one from Gov. Shaw	48.80
May	3	1899	8960	Wabash Railroad company	For transportation of Iowa volunteers	106 35
May	31	1899	9313	St. L., Keokuk & North-Western Ry.	For transportation of officers and men of 50th Iowa Vol. Infty.	241.90
May	31	1899	9314	C. B. & K. C. Railway company	For transportation F. C. Moore of Fiftieth Iowa Vol. Infty.	1.43
June	9	1899	9444	Western Union Telegraph company	For cablegram to Manila	19.52
				Total		$ 141,509.43

STATEMENT No. 28.

Showing the number, date and amount of warrants issued to reimburse members of the Second and Third Iowa infantry for grey uniforms purchased during the war, as provided by chapter No. 153, section 1, of the Twenty-sixth General Assembly.

DATE OF ISSUE			Number of warrant.	TO WHOM ISSUED.	Company.	No. of regiment.	Amount paid.
Month.	Day.	Year.					
Aug...	27	1896	9594	John S. Littler	G	3d	$ 14 25
Nov...	12	1896	10955	Elwood Williams	E	2d	14.25
Nov...	12	1896	10956	Philip Taylor	B	3d	14.25
Nov..	12	1896	10957	Henry Pearson	B	3d	14.25
Nov...	12	1896	10958	Joseph W. Curl	G	2d	14 25
Nov...	12	1896	10959	Jas. McAnulty	A & F	2d	14 25
Nov...	12	1896	10960	Wm. H. Hoxie	D	2d	14 25
Nov...	12	1896	10961	Edward L. Marsh	D	2d	14 25
Nov...	12	1896	10962	Joseph L. Richardson	D	2d	14 25
Nov...	12	1896	10963	John Laybold	A	3d	14.25
Nov...	12	1896	10964	Wm. H. Munger	A	3d	14.25
Nov...	12	1896	10965	Thomas Forbush	A	3d	14.25
Nov...	12	1896	10966	John B. Craig	C	3d	14.25
Nov...	24	1896	11128	John T. Bateman	F	2d	14.25
Nov...	24	1896	11129	Samuel C. Closin	B	2d	14.25
Nov...	24	1896	11130	John. M. Dreffield	G	2d	14.25
Nov...	24	1896	11131	Robert Hall	A	2d	14 25
Nov...	24	1896	11132	Chas. W. Rapp	H	3d	14.25
Nov..	24	1896	11133	Leander D. Boone	E	2d	14.25
Nov...	24	1896	11134	R. B. Vermilya	G	2d	14 25
Nov...	24	1896	11135	Chas. E. Curran	C	2d	14.25
Nov...	24	1896	11136	David H. Clark	K	2d	14.25
Nov...	24	1896	11137	Thomas J. Parrott	A	2d	14.25
Nov...	24	1896	11138	Chas. F. Albright	C	2d	14 25
Dec...	1	1896	11328	Andrew S. Sprague	H	3d	14 25
Dec...	1	1896	11329	Frank W. Kasper	C	2d	14 25
Dec...	1	1896	11330	Jno. D. Parks	H	3d	14 25
Dec...	1	1896	11331	Wm. C. Holden	K	2d	14 25
Dec...	1	1896	11332	Joseph N. Johnson	F	3d	14 25
Dec...	1	1896	11333	Emanuel Ream	B	3d	14 25
Dec..	1	1896	11334	Mrs J. H Jackson	B	3d	14.25
Dec...	1	1896	11335	Robert Highly	C	2d	14.25
Dec...	1	1896	11336	John D. McOrellias	B	2d	14 25
Dec...	1	1896	11337	Ephraim Cochran	H	21	14.25
Dec...	1	1896	11338	Wm. H. H. Van Dyke	H	2d	14 25
Dec...	7	1896	11429	Geo. K. Spencer	B	2d	14.25
Dec...	7	1896	11430	Jerry J. Goodwin	A	2d	14.25
Dec...	7	1896	11431	Mrs. Lizzie A. Brock	K	2d	14.25
Dec...	7	1896	11432	Matthew G. Hammill	H	2d	14.25
Dec...	7	1896	11433	Henry J Denton	K	3d	14.25
Dec...	7	1896	11434	John S. Patton	B	2d	14.25
Dec...	9	1896	11476	Sheridan R. Tracy	E	2d	14 25
Dec...	9	1896	11477	Wm. O. Dicus	F	2d	14.25
Dec...	9	1896	11478	Marie E. Burgert	I	2d	14 25
Dec...	9	1896	11479	Isaac Gambel	H	3d	14.25
Dec...	9	1896	11480	Mary A. Ingersoll	B	2d	14.25
Dec...	15	1896	11513	Edward H. F. Christiansen	I	2d	14.25
Dec ..	15	1896	11514	Aaron Lindley	H	2d	14 25
Dec...	15	1896	11515	Joseph W. Call	C	3d	14 25
Dec...	15	1896	11516	Daniel P. Donnell	F	2d	14.25
Dec...	15	1896	11517	Elbert Sisson	H	2d	14.25
Dec...	15	1896	11518	Peter J. Tharp	G	2d	14.25
Dec...	15	1896	11519	Sara E. Patterson	G	2d	14.25

STATEMENT No. 28—CONTINUED.

DATE OF ISSUE. Month.	Day.	Year.	Number of warrant.	TO WHOM ISSUED.	Company.	No. of regiment.	Amount paid.
Dec...	15	1896	11520	Jane N. Spencer	B	2d	$ 14 25
Dec...	15	1896	11521	Rebecca A. Doolittle	C	2d	14.25
Dec...	15	1896	11522	M. B Smallenburg	B	2d	14.25
Dec...	15	1896	11523	Geo. W. Blake	K	2d	14.25
Dec...	18	1896	11592	John W. Kirkendall	E	2d	14.25
Dec...	18	1896	11593	Junnus A. Parmlee	H	3d	14.25
Dec...	18	1896	11594	Thomas G. Kelly	B	2d	14.25
Dec...	18	1896	11595	Z mri H. Howe	B	2d	14 25
Dec...	21	1896	11622	Stephen Etherton	G	3d	14.25
Dec...	21	1896	11623	Moses Kettering	H	2d	14.25
Dec...	21	1896	11624	Ephraim Farrington	G	2d	14.25
Dec...	21	1896	11625	Solomon Boehm	F	2d	14.25
Dec...	21	1896	11626	David J. Brown	C	2d	14.25
Dec...	21	1896	11627	Mary A. Meradith	B	2d	14 25
Jan...	5	1897	11876	Samuel Todd	B	2d	14.25
Jan...	5	1897	11877	Aurelias J. Quinn	B	2d	14.25
Jan...	5	1897	11878	Peter Heckert	B	2d	14.25
Jan...	5	1897	11879	Wm. Michael	G	3d	14.25
Jan...	5	1897	11880	Jacob Morehead	D	2d	14 25
Jan...	5	1897	11881	Hugh Taylor	I	2d	14.25
Jan...	5	1897	11882	Edward Corcoran	C	2d	14.25
Jan...	5	1897	11883	Geo. Mesecher	I	2d	14 25
Jan...	5	1897	11884	Henry F. Miller	I	2d	14.25
Jan...	5	1897	11885	Benjamin P. Dawson	K	3d	14.25
Jan...	5	1897	11886	Edward Humphrey	C	2d	14 25
Jan...	5	1897	11887	Wm. H. Hutchinson	C	3d	14.25
Jan...	5	1897	11888	Jas. M. Miller	H	2d	14.25
Jan...	25	1897	12205	Joseph N Tultewiler	F	2d	14.25
Jan...	25	1897	12206	W. G. Stark	B	2d	14.25
Jan...	25	1897	12207	Bartley Coyne	K	2d	14.25
Jan...	25	1897	12208	Hugh Fulton	C	3d	14.25
Jan...	25	1897	12209	Jas. Young	E	3d	14.25
Jan...	25	1897	12210	Ernest Bluhdoms	A	3d	14.25
Feb...	11	1897	12672	Albert A. Barnes	B	2d	14.25
Feb...	11	1897	12673	John D Bosworth	A	2d	14.25
Feb...	11	1897	12674	David Yant	D	2d	14.25
Feb...	11	1897	12675	Wm. Yours	B	2d	14.25
Feb...	11	1897	12676	Eliza Bakeman	F	2d	14.25
Feb...	11	1897	12677	Sarah Hill	E	2d	14 25
Feb...	23	1897	12886	Daniel McCall	F	3d	14.25
Feb...	23	1897	12887	Jas. M. Jones	B	2d	14 25
March	3	1897	13225	Robert A. Riggin	F	2d	14.25
March	22	1897	13477	John W. Long	A	2d	14.25
March	22	1897	13478	Adelade Cribos	I	2d	14.25
March	22	1897	13479	Edward M. Manning	B	2d	14 25
April.	17	1897	14106	Jas. A. Downing	F	3d	14.25
May...	3	1897	14492	Jas. A. Cease	C	2d	14.25
May...	3	1897	14493	Nathan N. Mosher	G	3d	14.25
May..	3	1897	14494	Simon V. Davis	C	3d	14.25
May..	3	1897	14495	Flemming L. Tannehill	G	2d	14.25
June..	14	1897	15383	Jas. H McClure	K	2d	14.25
June..	14	1897	15384	Wm. Douglass	A	2d	14 25
June..	14	1897	15385	Martha V. B. Groves	I	2d	14 25
July..	7	1897	15749	W. M. Johnston	B	2d	14 25
Sept..	24	1897	16855	John H. Earle	A	3d	14.25
March	3	1898	186	Jas. Ross	C	2d	14.25
April.	12	1899	8576	Geo. G. Whittier	I	3d	14.25
				Total			$1,567.50

STATEMENT No. 29.

Showing amounts in hands of county treasurers, belonging to the state, on the first day of July, 1899, as reported by them to the auditor of state.

COUNTY.	General revenue.	Special university tax.	Insane fund.	Orphans' Home	CLOTHING FUND. College for the Blind.	School for the Deaf.	Institution for Feeble-Minded Children.	Total.
Adair	$ 260.88	$ 8.16						$ 269.04
Adams	144.52	4 51	$ 22 57					171.60
Allamakee	140.68	4.38	2,215.89					2,360.90
Appanoose	180.79	5.29	1,944.80					2,130.88
Audubon	265 64	8.71						274 35
Benton	135 41	4.18						139.59
Black Hawk	218.99	6.70						225.69
Boone	158 28	4.82		$ 130.32	$ 4.50			297.92
Bremer	67.67	2.09						69.76
Buchanan	123.04	3 73						126.77
Buena Vista	156.80	4.81						161.61
Butler	83.21	2.63		111.65	23 80	$ 29.56	$ 21.00	271.85
Calhoun	191.05	5.92						196.97
Carroll		4.70						4 70
Cass	311.25	9.63						320.88
Cedar	134.11	4.19						138.30
Cerro Gordo	170 78	5.24		20.00				196.02
Cherokee	153.25	4.79						157.94
Chickasaw	92 51	2.78						95.29
Clarke	109 05	3 07						112 12
Clay	89.84	2.80						92.64
Clayton	160.64	5 02						165 66
Clinton	253.27	7.93			30.00	38.33	58.73	388.26
Crawford	172 40	5 43						177 83
Dallas	166.23	5.18						171.41
Davis	151.12	4.71						155.83
Decatur	136.73	4.27						141.00
Delaware	127.84	4.00	27.97					159.81
Des Moines	134 19	4.16						138.35
Dickinson	61.29	1.90						63 19
Dubuque	3,360 29	104.65						3,464.94
Emmet	73.52	2.30						75.82
Fayette	246.54	7.83		210.00		33.21	20.02	520.60
Floyd	133.41	4.17						137.58
Franklin	79.20	2.47		86.13				167.80
Fremont	131.42	3.37						134.79
Greene	274 35	8.49						283.84
Grundy	74.60	2.34	531.20					608 14
Guthrie	233.28	6.99						240.27
Hamilton	317.68	9 90						327.58
Hancock	170 00	5.00						175.00
Hardin	154.90	4.25						159.15
Harrison	219.43	6 81	2,202.64					2,428.88
Henry	165 03	5.01		10.00		.50		180.54
Howard	182 64	5.71		20.00				208.35
Humboldt	142.81	4 29						147.10
Ida	60.29	1.77						62.06
Iowa	386.50	10.81						397.31
Jackson	83.27	2 60						85.87
Jasper	181.97	5.70						187.67
Jefferson	63.59	1.95						65.54
Johnson	315.04	9.73						324.77
Jones	76 43	2 38		20.00	.85	9.46	44.13	153.25
Keokuk	155.60	4.70						160 30
Kossuth	100.00	3.20						103 20

STATEMENT No. 29—CONTINUED.

COUNTY.	General revenue.	Special university tax.	Insane fund.	Orphans' Home.	CLOTHING FUND. College for the Blind	School for the Deaf.	Institution for Feeble-Minded Children.	Total.
Lee	341.52	10.67	.....	.....	.....	.....	.....	352.19
Linn	546.54	16.88	631.10	.....	.....	.....	.....	1,194 52
Louisa	56.41	1 77	.....	.....	.....	.....	.....	58 18
Lucas	120.09	3.71	.....	.....	.....	.....	.....	123 80
Lyon	85 69	2.67	.....	.....	.....	.....	.....	88.36
Madison	157.56	4.92	.....	.....	.....	.....	.....	162.48
Mahaska	138.28	4.36	.....	.....	.....	.....	.....	142.74
Marion	171.04	5.32	.....	.....	.76	.....	.....	177.12
Marshall	210.96	4 48	.....	.....	.....	.....	.....	215.34
Mills	101.18	3.16	.....	.....	.....	.....	.....	104.34
Mitchell	96 85	2.07	.....	.....	.....	.....	7.89	106.81
Monona	149.75	14.14	.....	.....	.....	.....	.....	163.89
Monroe	125 56	3.93	.....	.....	.....	.....	.....	129.49
Montgomery	156 15	4 67	.....	.....	.....	.....	.....	160.82
Muscatine	92.37	2.88	.....	.....	.....	.....	.....	95.25
O'Brien	48.73	1.80	.....	.....	.....	.....	.....	50.53
Osceola	140.59	4.27	.....	.....	.....	.....	.....	144.86
Page	156.63	4 89	.....	.....	.....	.....	.....	161.52
Palo Alto	96.59	3.02	.....	.....	.....	.....	.....	99.61
Plymouth	252.78	7.76	.....	.....	.....	.....	.....	260.54
Pocahontas	47.48	1.49	.....	.....	.....	.....	.....	48 97
Polk	906.64	28 67	.....	160.65	.....	.....	.....	1,095 96
Pottawattamie	726 81	44.70	2,413.73	90.00	.....	38 85	149.49	3,463.58
Poweshiek	142.30	4.44	.....	.....	.....	.....	.....	146 94
Ringgold	228.55	6 89	.....	.....	.....	.....	.....	235.44
Sac	172.31	6 35	.....	.....	.....	.....	.....	178.66
Scott	968.55	30.89	.....	606 67	1.50	23.00	.....	1,650.61
Shelby	153.33	4.79	.....	80.00	.....	.....	18.12	256.23
Sioux	.....	.....	.....	.....	.....	.....	.....	.....
Story	138.37	4.28	.....	30.00	.....	.....	.....	172.65
Tama	238.27	7.50	.....	.....	.....	.....	.....	245.77
Taylor	246.35	8.80	.....	.....	.....	.....	.....	255 15
Union	194.04	5.94	.....	.....	.....	.....	.....	199.98
Van Buren	118 95	7.95	.....	.....	.....	.....	.....	126.90
Wapello	187.58	5.91	.....	.....	.....	.....	.....	193.49
Warren	273.15	8 54	.....	.....	.....	.....	.....	281.69
Washington	202.02	6.31	.....	.....	.....	.....	.....	208.33
Wayne	132.85	4.13	.....	70.00	.....	.....	.....	206.98
Webster	318.62	9 96	1,692 80	.....	.....	.....	.....	2,021.38
Winnebago	122 03	4.16	.....	.....	.....	.....	.....	126.19
Winneshiek	147.52	4.61	.....	.....	.....	.....	.....	152.13
Woodbury	557.61	17.43	1,599.43	.....	.....	3.95	.....	2,174.47
Worth	45 45	1.42	.....	8.32	.....	.....	.....	59.15
Wright	99.56	3.10	.....	.....	.....	.....	.....	102.66
Total	$21,577 00	$707.78	$13,282.13	$1,653 75	$ 61.41	$179.86	$319 38	$37,781.31

STATEMENT No. 30.

Real estate and notes belonging to general revenue.

District township of Saylorville, school order (10 per cent)	$ 77.70
Russell & Harper, two notes of $100 each (10 per cent)	200 00
Will Kent, note (10 per cent)	700.00
Total	$ 977 70

The school order and two notes of Russell & Harper are in the hands of the attorney-general for collection. The Kent note is on file, and is considered worthless.

STATEMENT No. 31.

Showing the delinquent state and university taxes for 1898, in the various counties on the first day of June, A. D. 1899, as shown by semi-annual settlement sheets on file in this office.

COUNTIES.	STATE.	UNIVERSITY.	TOTAL.
Adair	$ 6,230 99	$ 194.69	$ 6,425.68
Adams	5 273.12	164.78	5.437.90
Allamakee	4,941 97	154.49	5,096.46
Appanoose	7,097.82	221.88	7.319.70
Audubon	5,323 20	168.79	5,491.99
Benton	10.755.69	336 13	11,091.82
Black Hawk	12,143.07	379 56	12,522.63
Boone	8,268 18	258.59	8,526 77
Bremer	4,814.69	150 69	4.965 38
Buchanan	9,081.35	283.87	9.365.22
Buena Vista	5,932 46	185.46	6,117.92
Butler	6.531.27	204.09	6.735.36
Calhoun	6,607.91	206.50	6,814.41
Carroll	7,522.98	234.92	7,757.90
Cass	9,041.41	282.65	9.324.06
Cedar	9,124 92	285.32	9,410.24
Cerro Gordo	7,831.40	244.97	8,076 37
Cherokee	6,755 96	211.10	6,967.06
Chickasaw	5,052.96	157.89	5,210.85
Clarke	4,807.12	150.41	4.957.53
Clay	4.154.47	129.83	4,284.30
Clayton	.....	.....	7,026.14
Clinton	12,859.46	401.84	13,261 30
Crawford	8,744.41	273.34	9.017.75
Dallas	9,015.02	279.70	9.294.72
Davis	5,683.67	177.63	5,861.30
Decatur	5.129.69	160.32	5.290 01
Delaware	6,331.58	197.85	6,529.43
Des Moines	12,070.21	377.22	12,447.43
Dickinson	2,724 33	85.14	2,809 47
Dubuque	21,234 14	663 54	21,897 65
Emmet	3,228.88	100.90	3,329.78
Fayette	7,391.75	230.97	7,622 72
Floyd	6,358.87	198.71	6,557.58
Franklin	5,937.71	185.57	6,123.28
Fremont	6,528.06	204.00	6,732.06
Greene	7,645.31	238.87	7,884.18
Grundy	5,181 12	161.54	5.342.66
Guthrie	7,635.74	239.43	7,875.17
Hamilton	7,793.98	243.55	8,037.53
Hancock	4,477.24	139.91	4.617.15
Hardin	.....	.....	7,676.79
Harrison	8,886.04	277.71	9,163.75

STATEMENT No. 31—CONTINUED.

COUNTIES.	STATE.	UNIVERSITY.	TOTAL.
Henry	7,271.73	227 19	7,498.92
Howard	5,508.10	172.19	5,680.29
Humboldt	5,388.97	167.79	5,551.76
Ida	5,426.49	169.86	5,596.35
Iowa	7,635 72	238 61	7,874.33
Jackson	6,231.07	194.73	6,425 80
Jasper	10,981.37	343.07	11,324.44
Jefferson	7,079.68	221.18	7,300.86
Johnson	12,103.21	378.11	12 481.32
Jones	7,753.11	242.28	7,995 39
Keokuk	9,077.58	283.46	9,361.04
Kossuth	8,741 76	273.25	9,015.01
Lee	14,428.86	450.91	14,879.77
Linn	15,870.62	495.98	16,366.60
Louisa	5,121.28	160.01	5,281.29
Lucas	5,629.83	176 21	5,806.04
Lyon	5,879.72	183 52	6,063.24
Madison	6,515.54	203 60	6,719.14
Mahaska	.....	.....	11,031 54
Marion	8,257.14	254.56	8,511.70
Marshall	11,123 24	347.50	11,470.74
Mills	6,654.57	207 98	6 862 55
Mitchell	5,464.69	171 99	5 636.68
Monona	6,244.63	195.16	6,439.79
Monroe	4,565.01	145.07	4,710.08
Montgomery	7,917.14	247.54	8,164 68
Muscatine	11,053.18	345.41	11,398.59
O'Brien	6,231.01	194 74	6,425.75
Osceola	3,322.10	104.02	3,426.12
Page	9,421 06	294.41	9,715.47
Palo Alto	4,929.75	155.38	5,085.13
Plymouth	9,039.86	282.51	9,322.37
Pocahontas	.....	.....	5,583.96
Polk	36,002.32	1,125.04	37,127.36
Pottawattamie	.....	.....	20,331.31
Poweshiek	8,268.15	258.38	8,526.53
Ringgold	5,913 07	184.85	6.097.92
Sac	7,147.46	223.54	7,371.00
Scott	15,533.61	485.44	16,019.05
Shelby	7,251.64	226.62	7,478.26
Sioux	.....	.....	8,880.33
Story	8,476.03	264.69	8,740.72
Tama	10,257.06	320.67	10,577.73
Taylor	6,722.76	179.07	6,901.83
Union	6,770.71	211.94	6,982.65
Van Buren	6,003 35	187.61	6,190 96
Wapello	12,017.67	375.54	12,393.21
Warren	7,294.34	227.95	7,522.29
Washington	8,283.28	258.85	8,542.13
Wayne	6,198.06	193.74	6,391.80
Webster	10,706.68	334.88	11 041.56
Winnebago	3,516.77	109.87	3,626.64
Winneshiek	6,692 26	209 10	6,901.36
Woodbury	16,686.65	518.36	17,205.01
Worth	.....	.....	3,153 86
Wright	5,498.59	171.85	5,670.44
Total.	$ 738,253.63	$ 23,040 56	$ 824,978.11

STATEMENT No. 32.

Showing the balance due the state from the several counties on account of the different funds on the 30th day of June, 1899.

COUNTY.	Revenue.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home	Total.
Adair	$ 7,214.67	.....	.....	.....	.....	.....	$ 7,214.67
Adams	6,765.61	$ 1,355.03	.....	.....	.....	.....	8,120.64
Allamakee	8,824.11	....	$ 41.10	$ 81.01	$ 377.19	....	9,323.41
Appanoose	12,684.63	1,944.80	4.50	91.03	212.16	$ 508.11	15,445.22
Audubon	8,535.53	287.97	.....	69.31	83.32	183 37	9,159.50
Benton	12,986.48	1,345.99	378.61	9.53	233.07	461.00	15,413.68
Black Hawk	14,142.01	.....	.....	.....	.....	11.65	14,153.66
Boone	10,743 16	.....	4.50	2.10	45.92	270.32	11,065.00
Bremer	5,170.94	.....	.....	.....	.....	.....	5,170.94
Buchanan	12,511.14	.....	.....	.....	.....	.....	12,511.14
Buena Vista	7,473.78	36.00	.....	.....	16.54	.....	7,526.32
Butler	8,071.53	469.60	24.05	29.56	21.00	131.65	8,747.39
Calhoun	8,960.04	.....	.....	.....	19.17	....	8,979.21
Carroll	12,188.70	415.03	.....	1.05	5.95	105.00	12,715.73
Cass	9,876.77	.....	.....	.....	.....	.....	9,876.77
Cedar	12,918.40	34.53	16.98	.....	.....	.....	12,969.91
Cerro Gordo	8,437.92	.....	.....	26.67	1.98	36.67	8,503.24
Cherokee	7,679.36	.....	.....	.....	.....	.....	7,679.36
Chickasaw	8,348.46	.....	.....	.....	.....	.....	8,348.46
Clarke	5,763.76	692 46	.....	.....	34.97	.....	6,491 19
Clay	6,347.75	.73	8.50	13.85	4.78	.....	6,375.61
Clayton	7,690.54	.....	.....	.....	.....	.....	7,690 54
Clinton	13,947.93	.....	.....	53.59	112.45	.....	14,113.97
Crawford	9,801 53	.....	.....	.....	.....	.....	9,801.53
Dallas	10,834.19	.....	.....	.....	.....	.....	10,834.19
Davis	6,198.64	.....	.....	.....	5.24	20.00	6,223.88
Decatur	7,458 63	.....	.....	.....	.....	.....	7,458.63
Delaware	6,974.07	.....	.....	.....	.....	.....	6,974.07
Des Moines	12,602.86	1,530.00	.....	.....	142.45	40.00	14,315.31
Dickinson	2,783.30	.....	.....	.....	.....	.....	2,783.30
Dubuque	24,308 46	2,810.40	52.77	109.93	579.50	1,769 84	29,630.90
Emmet	4,150.95	.....	.....	.....	.....	.....	4,150.95
Fayette	9,553.60	.....	.....	27.48	6.40	210.00	9,797 48
Floyd	7,123.61	883.22	.....	3.30	.....	.....	8,010 13
Franklin	7,047.38	.....	.....	.....	.....	86.13	7,133.51
Fremont	11,175 38	.....	.....	.....	.....	.....	11,175.38
Greene	9,494 49	62 90	.....	192.76	11.82	.....	9,761.97
Grundy	5,766.43	617.37	.....	.....	4.60	.....	6,388.40
Guthrie	9 373.11	.70	8 08	10.79	60 18	.....	9,451 86
Hamilton	9,792.43	.....	.....	.....	.....	.....	9,792.43
Hancock	6,441.14	288.00	.....	.....	14.99	40.00	6,784.13
Hardin	8,300 41	1,632.00	.....	1.55	9.33	238.38	10,181.67
Harrison	14,329.58	1,020.17	.....	.....	.....	.....	15,349.75
Henry	7,668.15	.....	.....	.50	.....	20 00	7,688.65
Howard	6,221 45	.....	.....	.....	134.81	.....	6,356 26
Humboldt	6,836.80	.....	.....	38.50	.....	.....	6,875 30
Ida	6,243 38	.....	.....	4.85	16.00	40 00	6,304 23
Iowa	14,386.13	.....	.....	.....	.....	.....	14,386 13
Jackson	7,132 56	.....	.....	.....	.....	.....	7,132 56
Jasper	12,563.92	.....	.....	.....	.....	30 00	12,593.92
Jefferson	7,587.28	.....	4.50	.....	.....	.....	7,591.78
Johnson	13,226 01	847.28	183.98	3.54	238.59	909.96	15,404 32
Jones	11,225.70	.....	5.10	.....	.....	45.00	11,275.86
Keokuk	9,690.34	9.00	.....	.....	31.23	20 00	9,750.60
Kossuth	10,545 39	.....	.....	.....	.....	40.00	10,585.39
Lee	16,052.41	.....	.....	.....	.....	.....	16,052 41
Linn	17,453.47	2,011.42	173.95	464.74	708.78	1,207.56	22,018 92

STATEMENT No. 32.—CONTINUED.

COUNTY.	Revenue.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home	Total.
Louisa	$ 6,818.17	$ 2,015.14	.....	.....	.....	.....	$ 8,833.31
Lucas	6,706.93	42.00	.....	.....	.....	.....	6,748.93
Lyon	7,427.79	.....	.....	.....	.....	.....	7,427.79
Madison	6,819.65	.....	.....	.....	.....	.....	6,819.65
Mahaska	14,664.67	1,373.60	.....	.....	.....	$ 240.12	16,278.39
Marion	9,996.59	.....	$ 39 27	.....	.....	.....	10,035.86
Marshall	11,760.12	1,205.20	8.25	$ 4.47	$ 149.94	109.78	13,237.76
Mills	9,677.68	.....	.....	.....	.....	.....	9,677.68
Mitchell	8,418 77	.....	.....	.....	7.89	.....	8,426.66
Monona	7,511.10	266 00	.....	.....	47.37	.....	7,824.47
Monroe	4,832 22	2,063.52	36 63	7.97	265.71	.....	7,226.05
Montgomery	15,220.15	.....	.....	.....	.....	.....	15,220.15
Muscatine	12,492.45	.....	.....	.....	.....	.....	12,492.45
O'Brien	8,080.61	2,453.36	.....	.....	49.27	662.27	11,245 51
Osceola	4,254.18	516.73	.....	.....	2 50	.....	4,773.41
Page	11,765.90	.....	.61	.....	.....	.....	11,766.51
Palo Alto	5,752.33	.....	.40	.....	5.60	30.00	5,788.33
Plymouth	10,613 58	.....	.....	.....	.....	.....	10,613.58
Pocahontas	7,500.73	1,100.45	14.36	.....	21.62	50.00	8,687.15
Polk	46,465.45	.....	.....	.....	.....	160.65	46 626.10
Pottawattam'e	23,701.72	2,413.73	4.00	38.85	149.49	150.00	26,457.79
Poweshiek	9,316.67	1 177.60	1.16	.40	19 20	.....	10,515 03
Ringgold	6,754.73	.....	.....	.....	.....	.....	6,754.73
Sac	8,969 46	.....	.....	15.23	81.17	80.00	9,145.85
Scott	17,188.73	.....	1.50	23.00	.....	1,026.67	18,239.90
Shelby	8,164.91	796.03	.....	.....	18.12	120.00	9,099.06
Sioux	10,415 16	2,287.10	.....	1.30	33.05	.....	12,736.61
Story	9,851.60	.....	.60	.....	.....	5.91	9,858.11
Tama	13,741 73	282.40	1 90	1.00	26.97	100.00	14,154 00
Taylor	10,923.02	.....	.....	6.44	.....	.....	10,929.46
Union	10,371.45	251.97	.....	3.85	86.55	61.33	10,775 15
Van Buren	6,432.76	.....	.....	.....	.....	.....	6,432 76
Wapello	14,323.68	.....	.....	1 85	.....	.....	14,324.53
Warren	10,337.25	.....	.....	4.15	138.89	.....	10,480 29
Washington	8,749.55	.....	.41	.....	.....	.....	8,749.96
Wayne	9,433.86	.....	.....	.....	.....	70.00	9,503.86
Webster	12,179.41	1,692.80	.....	1.25	.....	.....	13,873.46
Winnebago	3,841.22	.....	.....	.....	1.05	.....	3,842.27
Winneshiek	7,034.18	.....	15.80	.....	.....	.....	7,069.98
Woodbury	20,360.55	1,599 42	.....	.40	.....	.....	21,960.38
Worth	3,603.20	496.47	.....	3.95	.....	8.33	4,110.95
Wright	6,879.62	.....	.....	28.28	172.84	.....	7,080.74
Total	$998,965.91	$40,348.13	$1,030.51	$1,378 01	$4,403.70	$9,299 70	$1,053,425.96

The counties overpaid on their institution accounts are as follows: Allamakee, insane, $519 80; Bremer, deaf, $16.91; Buchanan, feeble-minded, $3 66; Cass, Orphans' Home, $127.17; Cedar, deaf, 39 cents; Cedar, feeble-minded, $34.53; Clarke, blind, $4.25; Crawford, deaf, $5.90; Dallas, insane, $62.56; Dallas, deaf, 5 cents; Delaware, insane, $1,829.45; Harrison, deaf, $17.17; Henry, feeble-minded, $26 06; Jefferson, insane, $16 33; Jefferson, feeble-minded, 23 cents; Lyon, insane, 26 cents; Lyon, Orphans' Home, $1.25; Mahaska, deaf, $3 15; Marion, feeble-minded, $10.03; Montgomery, feeble-minded, 50 cents; O'Brien, deaf, $5 43; Taylor, feeble-minded, $1.74; Woodbury, feeble-minded, $6.51.

STATEMENT No. 33.

Showing taxes uncollected by counties after being in hands of treasurers one year, also total for the state uncollected, total taxes levied, total collections, per cent collected.

COUNTIES.	Tax of 1893 uncollected Jan. 1, 1895.	Tax of 1894 uncollected Jan. 1, 1896.	Tax of 1895 uncollected Jan. 1, 1897.	Tax of 1896 uncollected Jan. 1, 1898.	Tax of 1897 uncollected Jan. 1, 1899.
Adair	$ 333.57	$ 297.17	$ 235.51	$ 293.49	$ 252.18
Adams	230.91	257.46	256.01	374.01	197 67
Allamakee	458.93	673.32	856 03	1,081 41	892 43
Appanoose	331 98	233 03	382.21	777 26	590 47
Audubon	230 97	258.37	175.81	512 05	113 73
Benton	202.10	251 51	246.97	273.73	290 48
Black Hawk	159 09	168 90	126 28	141.69	235 43
Boone	74.89	306.48	210.70	372 11	247.96
Bremer	49.77	59.56	61 10	68 20	46 26
Buchanan	205.15	308 97	202 26	193.48	176.12
Buena Vista	95 64	148.30	168.91	162.64	173 96
Butler	173.07	230.05	156 59	246 53	210 20
Calhoun	107.92	251.92	198.32	80.13	160.89
Carroll	392.30	478.89	518.64	478 55	409.22
Cass	265.04	319.49	168.75	97 72	130.93
Cedar	287.64	393 53	467.86	553 69	256.57
Cerro Gordo	109.49	161.32	68 55	155.77	211.01
Cherokee	154.73	218.15	322 03	207.21	138.23
Chickasaw	532 72	644.88	735.39	812 48	700.79
Clarke	209.27	175.01	248 39	372.84	233.51
Clay	185.44	230.77	196.50	193 96	161.67
Clayton	215.36	199.69	233.98	269.16	235 35
Clinton	185 75	207 56	235.08	261 97	111 88
Crawford	239.19	109.34	289.46	188.63	130.93
Dallas	333.66	321 28	281.59	305.61	8[illegible]1.22
Davis	124.63	159 09	155.89	175 07	35 15
Decatur	179.88	229.99	102.03	162 82	138.18
Delaware	81.18	68.94	108.82	150 31	53.17
Des Moines	145.80	201.74	164.88	165.25	186 63
Dickinson	93 97	124 64	105 50	91.20	81.67
Dubuque	444.89	493.84	951 54	811.55	1,406.80
Emmet	282.55	418 50	404.19	376 53	240.44
Fayette	175.94	218.63	191.16	197 06	159 10
Floyd	126.09	207 56	267 93	210.39	40.34
Franklin	156.18	86 84	123 83	140 14	139.16
Fremont	317.29	253 61	231.32	164.57	72.06
Greene	111.63	90 98	90 57	123 66	112 53
Grandy	137.50	123.73	170.49	110.72	91.63
Guthrie	376.75	377 99	267.90	373.11	344.09
Hamilton	153.30	195 69	188 72	265.18	161.76
Hancock	295.25	337.18	517.21	608.79	242.33
Hardin	176 00	189 38	95 30	273.84	193.15
Harrison	409.18	474 20	504 02	480.51	766.02
Henry	184.89	215 44	176.38	235.39	231.52
Howard	281.55	460.10	297 24	273.35	295.46
Humboldt	105.74	116 51	68 34	151.84	131.13
Ida	150.33	155 63	138.48	104 85	195.45
Iowa	71 95	94 30	131 93	157 41	127.00
Jackson	63.99	184.80	253 41	210.44	172.40
Jasper	319.20	487.89	448.30	490 43	338 18
Jefferson	100.13	109.24	88.23	115.10	113.11

STATEMENT No. 33.—Continued.

COUNTIES.	Tax of 1893 uncollected Jan. 1, 1896.	Tax of 1894 uncollected Jan. 1, 1896.	Tax of 1895 uncollected Jan. 1, 1897.	Tax of 1896 uncollected Jan. 1, 1897.	Tax of 1897 uncollected Jan. 1, 1899.
Johnson	$ 168 65	$ 348.43	$ 423.08	$ 358.87	$ 609.35
Jones	163.46	195 30	244 09	255.56	210.10
Keokuk	246.44	306.76	368.74	351.34	252 80
Kossuth	281 42	356.06	396 75	347.24	329 26
Lee	192.04	494.52	399 36	472 14	398.98
Linn	219.14	514 16	599.44	512.11	397.67
Louisa	146 00	171 46	224.31	234.37	195 18
Lucas	297.20	236 99	363.31	293.46	232.00
Lyon	536 26	805.46	818 14	66.09	327.61
Madison	348 92	471 41	546 13	495 33	304.33
Mahaska	628 00	521.88	723.96	451.76	468.50
Marion	381.50	406.98	198 80	290.42	413 44
Marshall	171 32	116.26	26.79	131.94	19.30
Mills	156.12	231 06	194 97	242 44	237.11
Mitchell	166 83	214.58	190.85	103.61	99.47
Monona	199.01	301 61	312.54	384.23	338.52
Monroe	291 00	159.39	215.94	.....	230 89
Montgomery	229.86	274.65	197.02	290.35	176 89
Muscatine	221.75	277 96	195 13	198.06	134 97
O'Brien	183.39	415 75	389.60	533.13	358.94
Osceola	51.60	86.74	92.01	78.81	67.77
Page	372.88	480.98	243.65	315 36	433.34
Palo Alto	84.83	120 33	139 92	126.66	158 84
Plymouth	321.43	383.23	323.31	403.15	370.10
Pocahontas	595 29	672 09	902.08	577 25	520 07
Polk	965 10	781.00	1,109 09	1,176.86	2,230.45
Pottawattamie	369.97	725 57	936.77	781 94	679.25
Poweshiek	353 70	572.10	196 13	187.33	106 40
Ringgold	312 90	367.55	234 52	317.73	257 90
Sac	343 93	470.74	39 09	197.75	229 95
Scott	240.14	178.28	494 46	228 21	141 88
Shelby	208 57	313 83	246.80	317.41	159 64
Sioux	270.89	410.75	265.95	315 00	91.28
Story	257.83	385.17	212.52	326.64	262.77
Tama	301 64	327 45	316.57	346 12	447 96
Taylor	178.18	184.00	204.15	301 70	317.59
Union	310 86	374 13	217 18	307 61	162 86
Van Buren	250.28	514.39	119.08	80 86	185 04
Wapello	965 96	1,098.71	1,546 89	805.88	1,308 57
Warren	176 40	335.67	276 69	280.89	233.40
Washington	83.81	209.65	154.23	155 54	116 83
Wayne	140 92	182.43	115.51	84 31	73 80
Webster	282 27	356.94	446 24	358 74	403 78
Winnebago	236 96	224.87	271.52	190.77	164 89
Winneshiek	40.39	53.15	6 36	116.83	8 98
Woodbury	3,094.58	5,205.25	5,709.98	2,683 16	677 12
Worth	.....	36 27	64.05	110.67	60.64
Wright	64.44	184 46	204.92	173.46	141.12
Total	$ 26,829.33	$ 35,086.09	$ 35,405.16	$ 32,428 94	$ 29,040.06
Total levy	1,124,791.80	1,388,226.12	1,384,704 22	1,546,143.02	1,589,853.70
Amount collected	1,097,962.47	1,353,190.03	1,349,299.06	1,513,704.08	1,560,813.64
Per cent collected	98	97	97	98	98

STATEMENT No. 34—Part 1.

ASSETS OF THE PERMANENT SCHOOL FUND.

Showing the amount of permanent school fund held by the several counties, as shown by the books in the auditor of state's office on the 30th day of June, 1899.

COUNTIES.	AMOUNT.	COUNTIES.	AMOUNT.
Adair	$ 30,744.69	Johnson	$ 31,418.40
Adams	36,640.74	Jones	31,976.53
Allamakee	63,056.58	Keokuk	28,207.19
Appanoose	44,092.12	Kossuth	106,647 69
Audubon	44,115.37	Lee	12,000.00
Benton	30,000 00	Linn	9,341.86
Black Hawk	18,255.54	Louisa	21,789.57
Boone	94,732.31	Lucas	29,387.47
Bremer	52,599.69	Lyon	118,654.53
Buchanan	9,819.16	Madison	67,031.23
Buena Vista	64,423.36	Mahaska	29,306.79
Butler	26,995.49	Marion	55,254.01
Calhoun	53,715.75	Marshall	30,501.07
Carroll	20,170.47	Mills	45,968.85
Cass	57,962.70	Mitchell	17,523.49
Cedar	34,265.43	Monona	31,198.60
Cerro Gordo	18,095.79	Monroe	60,912.14
Cherokee	63,623 91	Montgomery	45,772.23
Chickasaw	32,630.77	Muscatine	7,006.66
Clarke	45,862 19	O'Brien	101,500.00
Clay	62,310.52	Osceola	98,460.75
Clayton	47,399.94	Page	77,519.44
Clinton	.....	Palo Alto	46,989.23
Crawford	70,000.00	Plymouth	121,506.24
Dallas	48,933.74	Pocahontas	91,355.91
Davis	30,883.81	Polk	49,564.08
Decatur	99,499.43	Pottawattamie	84,405.69
Delaware	13,022.07	Poweshiek	54,996.66
Des Moines	12,833.57	Ringgold	67,000.00
Dickinson	63,117.83	Sac	21,393.43
Dubuque	2,690.00	Scott	.....
Emmet	63,087.47	Shelby	23,319.40
Fayette	69,509 47	Sioux	129,453.84
Floyd	23,705 46	Story	49,955.97
Franklin	30,749.11	Tama	44,567.45
Fremont	59,914.96	Taylor	54,092 61
Greene	43,234 58	Union	43,618.46
Grundy	22,443 45	Van Buren	27,148 86
Guthrie	38,155 07	Wapello	56,373 13
Hamilton	47,691 53	Warren	39,253.18
Hancock	43,808.28	Washington	39,737.08
Hardin	41,089.90	Wayne	104,873.30
Harrison	49,156.04	Webster	54,401 00
Henry	13,220 07	Winnebago	123,681.51
Howard	41,568.40	Winneshiek	29,083.98
Humboldt	28,656.46	Woodbury	97,013.00
Ida	26,972.00	Worth	36,850.53
Iowa	76,811.73	Wright	44,939.83
Jackson	25,160.84	State bonds	10,987.18
Jasper	62,549 08		—
Jefferson	27,993.33	Total	$4,744,839.16

STATEMENT No. 34.—PART 2.

Showing the condition of the school fund in the various counties as reported by the county auditors, January 1, 1899.

COUNTIES.	Cash on hand.	Contract notes on hand.	Contract notes in hands of attorney.	Contract notes in judgment.	Mortgage notes on hand.	Mortgage notes in hands of attorney.	Mortgage notes in judgment.	Total assets January 1, 1899.
Adair	$ 1,865.00				$ 28,879.69			$ 30,744.69
Adams	964.54			$ 130.00	33,524.20	$ 22.00		34,640.74
Allamakee	1,383.98	$ 73.80			59,577.86	1,888.00	$ 133.00	63,056.58
Appanoose	1,209.94	610.43			42,271.75			44,092.12
Audubon	3,051.17				41,064.20			44,115.37
Benton	1,802.00				28,198.00			30,000.00
Black Hawk	1,995.54				15,960.00	300.00		18,255.54
Boone	3,497.23				88,369.06		2,875.00	94,783.31
Bremer	4,096.59				48,003.10		500.00	52,599.69
Buchanan	1,714.71				8,104.45			9,819.16
Buena Vista	1,073.25				63,350.01			64,423.26
Butler	2,640.66	207.50			23,628.83		518.50	26,995.49
Calhoun	10,515.75				54,200.00			64,715.75
Carroll	1,687.33				18,483.15			20,170.47
Cass	2,766.90				55,195.80			57,962.70
Cedar	3,154.49				35,110.94			38,265.43
Cerro Gordo	500.00				17,595.79			18,095.79
Cherokee	400.00	3,706.66			58,117.25	1,400.00		63,623.91
Chickasaw	1,415.67				31,215.10			32,630.77
Clarke	1,883.53	1,283.78		25.00	42,621.88		100.00	45,862.19
Clay	1,072.43				61,238.09			62,310.52
Clayton	4,401.94				43,998.00	250.00		47,649.94
Clinton								
Crawford	787.61				73,912.39		300.00	75,000.00
Dallas	1,327.62				45,306.12			46,533.74
Davis	363.00	320.00			29,699.81			30,382.81
Decatur	2,327.10	5,399.33			91,533.00		250.00	99,499.43
Delaware	2,223.07				10,790.00			13,023.07
Des Moines	300.00				13,433.57			13,733.57
Dickinson	4,108.34	866.67			63,142.32			68,117.33
Dubuque					2,030.00	160.00	500.00	2,690.00
Emmet	4,344.33	4,732.66			53,910.48			63,007.47

STATEMENT No. 34.—PART 2—CONTINUED.

COUNTIES.	Cash on hand.	Contract notes on hand.	Contract notes in hands of attorney.	Contract notes in judgment.	Mortgage notes on hand.	Mortgage notes in hands of attorney.	Mortgage notes in judgment.	Total assets January 1, 1890.
Fayette	4,290.82	$ 160.00			$ 65,058.65			$ 69,509.47
Floyd	2,231.46				21,474.00			23,705.46
Franklin	4,725.00				31,024.11			35,749 11
Fremont	3,498.36	2,893.00			53,523.60			59,914 96
Greene	1,490.56				43,734.02			45,224.58
Grundy	2,872.45				19,571.00			22,443.45
Guthrie	2,814.63				28,990.44		$ 350.00	32,155.07
Hamilton	2,150.53				44,541.00			46,691 53
Hancock	2,400.28				41,408.00			43,808.28
Hardin	500.90				40,569.00			41,069.90
Harrison	3,110.00				46,046.04			49,156.04
Henry	652.07				13,568.00			14,220.07
Howard	6,356.56	871.34			34,310.50			41,568.40
Humboldt	935.22				27,721 24			28,656.46
Ida	1,450.00				25,522.00			26,972.00
Iowa	3,030.42				72,644.08			75,674 50
Jackson	1,399.87				23,760.97			25,160.84
Jasper	3,820.99				58,728.09			62,549.08
Jefferson	3,108.33				24,890.00			27,998.33
Johnson	441.40				30,977.00			31,418.40
Jones	499.06				31,477.47			31,976.53
Keokuk	3,205.02				25,062.17			28,267.19
Kossuth	12,276.34	15,088.20			95,283.15			122,647.69
Lee					12,000.00			12,000.00
Linn	199.86				9,142.00			9,341.86
Louisa	1,612.00				20,177.57			21,789.57
Lucas	3,263.47				26,124.00			29,387.47
Lyon	10,302.21	18,299.32			90,053.00			118,654.53
Madison	5,783.00				61,249.22			67,032.22
Mahaska	747.79				28,649.00			29,396.79
Marion	2,351.26				52,902.75			55,254.01
Marshall	1,366.07				29,145.00			30,501.07
Mills	3,860.90				42,107.95		200.00	46,168.85
Mitchell	1,442.49				16,090.00			17,532.49

Monona								31,192.60
Monroe								60,912.14
Montgomery	6,742.60	6.00			24,444.00			45,772.22
Muscatine	674.49				60,227.65			9,006.68
O'Brien	1,600.32				44,172.00			112,000.00
Osceola	2,678.86				6,227.50			98,460.75
Page	3,191.91				106,806.09			77,519.44
Palo Alto	5,878.01	5,640.00			86,942.74			46,989.23
Plymouth	4,333.00				73,186.44			121,506.24
Pocahontas	3,296.82	640.00			43,123.40			91,355.91
Polk	4,276.25	3,089.99			114,190.00			49,564.06
Pottawattamie					91,355.91			84,405.60
Poweshiek	5,271.26				44,292.80			54,996.66
Ringgold	5,486.89				78,912.80			64,000.00
Sac	4,604.06				50,392.60			21,292.43
Scott	4,674.00				59,326.00			
Shelby	810.00				20,182.43		300.00	24,319.40
Sioux								131,452.84
Story	2,940.40				21,379.00			49,955.97
Tama	3,448.84				128,004.00			44,567.45
Taylor	692.57				49,263.40			54,092.61
Union	3,014.96				41,552.47			43,618.46
Van Buren					54,092.61			27,148.86
Wapello	770.41				42,848.05			56,373.13
Warren	612.90				26,525.96			49,252.18
Washington	1,000.13				53,898.00		1,475.00	39,727.08
Wayne	1,685.60				37,466.58		100.00	72,873.31
Webster	592.03				39,145.00			54,401.00
Winnebago	424.65				72,448.66			117,681.51
Winneshiek	1,763.82	2,912.89			49,724.28			29,083.98
Woodbury	10,985.87	2,799.82			103,896.32			97,013 00
Worth	895.00				28,258.93			36,850.53
Wright	19,941.57	1,736.67			70,775.00	5,159.76		44,939.82
	883.23	1,060.33			35,406.97			
	2,642.15	3,066.68			39,281.00			
Total	$ 272,007 66	$ 75,463.57		$ 155.00	$ 4,368,797.27	$ 9,179.76	$ 7,601.50	$ 4,733,204.76

DESCRIPTION OF REAL ESTATE.

Bid in and held by the state for the use of the school fund, on foreclosure of mortgages and judgments on Eads' Loans, also the estimated value of the same.

On judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	Estimated value.
East ½ block 27, five acres	$ 155.00
West ½ block 21, Nassau's addition to Keokuk	250.00
Undivided ½, commencing on se corner of sw qr, section 1, township 65, range 5; thence w on s line of said qr section to sw cor of said qr; thence n on w line of said qr, 11 chains, 42 links, to stone; thence e parallel to s line of said qr section, 30 chains, 50 links, to post; thence s 10 chains, 92 links, to post; thence parallel to s line of said qr section, 9 chains, 50 links, to post; thence s 50 links to beginning, containing 35 acres in Lee county	250.00
Except the following tract sold to W. W. Belknap, as follows:	
Undivided ½ of, beginning at a point on west bank of Mississippi river, 33 feet n of the s line of section 1; thence w about 400 feet to a point 73 feet w of the new center line of Keokuk & St. Paul railway; thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the west bank of said river; thence up said river to place of beginning, being in the s ½ of section 1, township 65 north, range 5 west; also nw qr of sw qr, and ne qr of sw qr, section 3, township 91, range 26, 30 acres in Wright county	400.00

Descriptive of real estate bid in by and still belonging to the state for school fund on foreclosure of mortgage given by the medical department of the State University at Keokuk.

Lots 1, 2, 5, 6, 7, 8, 9, 10, 11 and 12, block 20, in Keokuk	$ 2,930.00
Total estimated value of lands and lots not yet sold and under the control of the executive council	$ 3,985.00

The state also holds the note of L. E. Ayres, dated September 12, 1883, due in ten years for $600.00, taken in part payment for lots acquired from "Eads' loans," and sold by the state for the use of the permanent school fund.

ASSETS OF PERMANENT SCHOOL FUND.

Showing notes and mortgages remaining unpaid June 30, 1895.

BELONGING TO BADS' LOANS.

DATE OF NOTE.	MAKER OF NOTE.	Amount unpaid.	REMARKS.
July 19, 1856	L. J. Zwart and B. Zwart	$ 2,400.00	Balance after sale of mortgaged property.
August 13, 1856	W. G. Crawford and McCorkle	643.92	Balance after sale of mortgaged property.
June 27, 1856	John W. Stanton and Shaw	200.00	Balance after sale of mortgaged property.
July 12, 1856	George S. Hampton	5,000.00	Prior mortgage exhausted value of property and leaves this without security.
May 6, 1856	W. J. Gilbert and McBride	295.00	Balance due, personal judgment only.
December 16, 1856	T. J. Cannon	6,318.87	Considered worthless.
June 3, 1857	Benjamin Grossman	750.00	Mortgaged property sold, leaving this balance due.
November 19, 1856	R. W. Rothrock	1,185.00	Mortgaged property sold, leaving this balance due.
November 20, 1856	W. H. Leach	1,763.25	Mortgaged property sold, leaving this balance due.
November 19, 1856	Leach and McFarland	3,000.00	Worthless, on account of failure of consideration.
November 21, 1856	J. A. Goodrich	734.50	Mortgaged property sold, leaving this balance due.
November 19, 1856	Boyles, Stampel and Hugel	3,207 62	Mortgaged property sold, leaving this balance due.
November 18, 1856	B. Hugel	641.39	Mortgaged property sold, leaving this balance due.
October 15, 1856	T. J. Cannon	1,000.00	No security, worthless.
June 17, 1856	W. H. White	65.85	Mortgaged property sold, leaving this balance due.
January 2, 1857	Thomas Snyder	1,500.00	A prior lien on mortgaged property renders it worthless.
January 8, 1856	H. F. King	76.15	Mortgaged property sold, leaving this balance due.
May 8, 1856	George Andrews	1,250 00	Considered worthless.
August 19, 1856	James D. Eads	5,873.50	This balance due after payments made.
	Total	$ 35,834 05	

AMOUNT DUE FROM REVENUE TO SCHOOL FUND.

The revenue fund has become responsible to the school fund for the following bonds.

Bond No. 3, issued to the permanent school fund of the state for losses to the school fund, under section 2, chapter 134, laws of 1864, dated November 1, 1871, interest payable on the first days of January and July in each year, at 6 per cent for	$ 8,558.14
Bond No. 4, issued to the permanent school fund of the state, for losses to the school fund, under section 2, chapter 134, laws of 1864, dated January 5, 1876, interest payable on the first days of January and July in each year, at 6 per cent for	2,379.04
Total	$ 10,937.18

SUMMARY,

Showing the total amount of the permanent school fund, and how it was invested June 30, 1893, as shown by the books in this office, as follows.

Amount held by the several counties	$4,733,891 98
Amount in state bonds drawing 6 per cent interest	10,937.18
Amount of contracts on hand for real estate sold	800.00
Amount in state treasury	None.
Total	$4,745,629.16

The above may be considered the entire available interest-bearing school fund of the state. In addition to this there are, as described in statement No. 12, lots and lands bought in by the state for the use of the school fund on foreclosure of mortgages belonging to the Eads' loans, and not yet resold, estimated in previous reports to be worth $3,985; this is not available and is not included in the foregoing summary. Neither are the notes and mortgages shown on preceding page included, because they are practically worthless.

There has been an increase in the permanent school fund, from the sale of school lands, since last report, of $20,471.87.

STATEMENT NO. 35.

Showing the apportionment of the interest of the permanent school fund made by the auditor of state on the 6th day of September, A. D. 1897, as provided by sections 66, 1582, 1844, 1881, 1882 and 1884, code of 1873, on the basis of 16 64-100 cents for each youth in the county. The total amount of permanent school fund on the 1st day of January, 1897, was $4,724,357.29, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1897.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 1882, code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	5,607	$ 33,244.69	.....	$ 831.11	$ 831.11	$ 933.00	$ 101.89	.....
Adams	4,962	34,640.74	$ 31.64	866.02	866.02	825.68	.....	$ 40.34
Allamakee	6,366	65,056.58	.....	1,576.12	1,576.12	1,059.30	.....	516 82
Appanoose	8,573	44,092.12	.....	1,050.00	1,050.00	1,426.55	376.55	.....
Audubon	4,452	40,040.37	.....	1,001 01	1,001.01	740.81	.....	260.20
Benton	8,003	30,000.00	241.93	750.00	750.00	1,331.70	581.70	.....
Black Hawk	9,394	18,255 54	.....	456.39	456.39	1,563.16	1,106.77	.....
Boone	9,566	94,732.31	.....	2,368.31	2,368 31	1,591.78	.....	776 53
Bremer	5,078	52,569.69	.....	1,314 99	1,314.99	844.98	.....	470.01
Buchanan	6,272	9,819.16	.....	245.48	245.48	1,043.66	798.18	.....
Buena Vista	5,433	64,168.28	.....	1,604.96	1,604.96	904 05	.....	700.91
Butler	5,795	26,995.49	138.70	674.88	674.88	964.29	289.41	.....
Ca houn	5,745	62,715.75	.....	1,567.90	1,567.90	955.97	.....	611.93
Carroll	7,323	19,633.15	.....	490.83	490.83	1,218 55	727.72	.....
Cass	7,528	57,962 70	.....	1,449.07	1,449.07	1,253.66	.....	196.41
Cedar	6,323	38,265 43	.....	956.63	956.63	1,053.81	97.18	.....
Cerro Gordo	6,610	18,095 79	.....	452.39	452.39	1,099 90	647.51	.....
Cherokee	5,507	67,628.91	.....	1,690.60	1,690.60	916 35	.....	774.24
Chickasaw	5,896	32,690.77	.....	815.77	815.77	981.09	165.32	.....
Clarke	4,171	45,862.19	.....	1,146.56	1,146.56	694.05	.....	452.51
Clay	8,915	62,310.52	.....	1,557 76	1,557.76	651.46	.....	906.30
Clayton	9,606	47,649.94	.....	1,191.25	1,191.25	1,598.44	407.19	.....
Clinton	14,653	1,410.45	.....	36.35	36.35	2,438.26	2,401.91	.....
Crawford	7,458	83,322,09	.....	2,083 05	2,083.05	1,241 01	.....	842.04
Dallas	7,320	46,533.74	.....	1,163.34	1,163 34	1,218.05	54.71	.....
Davis	5,446	28,689.81	.....	717.07	717.07	906.21	189.14	.....

STATEMENT No. 35—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1897.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 1868, code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Decatur	6,068	$ 94,634.43	.....	$ 2,365 65	$ 2,365.65	$ 1,009.73	.....	$ 1,355.93
Delaware	6,088	13,022.07	.....	325.55	325.55	1,013.04	$ 687.49	.....
Des Moines	12,477	16,708.57	.....	437.86	437.86	2,076.17	1,638.31	.....
Dickinson	2,159	68,117.88	.....	1,670 42	1,670.42	359.25	.....	1,311.17
Dubuque	20,158	3,555.00	.....	138 74	138.74	3,354.29	3,215 55	.....
Emmet	2,905	63,037.47	.....	1,575.94	1,575.94	483 39	.....	1,092.55
Fayette	8,496	69,509.47	.....	1,737.73	1,737.73	1,413.73	.....	324.00
Floyd	5,849	23,705 46	.....	592 63	592.63	973.28	380.65	.....
Franklin	4,693	34,549.11	.....	725.54	725.54	780.75	55.21	.....
Fremont	6,096	57,414.96	.....	1,435.37	1,435.37	1,014.37	.....	421.00
Greene	5,995	45,224.58	.....	1,130.61	1,130.61	997.57	.....	133.04
Grundy	4,850	22,443.45	.....	561.08	561.08	807.04	245.96	.....
Guthrie	6,591	30,155.07	.....	753.87	753.87	1,096.74	342.87	.....
Hamilton	6,288	50,691.53	.....	1,267.29	1,267.29	1,046 32	.....	220.97
Hancock	4,293	34,808 28	.....	870.20	870.20	714.19	.....	156.01
Hardin	7,551	41,069.90	.....	1,026.75	1,026.75	1,256 49	229.74	.....
Harrison	8,396	49,156.04	.....	1,228.76	1,228.76	1,397 09	178.33	.....
Henry	5,806	14,220.07	.....	355 50	355.50	965.62	610.12	.....
Howard	4,769	41,568.40	.....	1,039.21	1,039 21	793.56	.....	245.65
Humboldt	4,027	28,656.46	.....	716 41	716 41	679.09	.....	46.32
Ida	3,918	26,972 00	.....	674.30	674.30	651.96	.....	22.34
Iowa	6,310	81,429 50	.....	2,035 73	2,035.73	1,049.98	.....	985.75
Jackson	8,165	25,160.84	.....	629.02	629.02	1,358.66	729.64	.....
Jasper	8,517	62,549 08	.....	1,563.73	1,563.73	1,417.24	.....	146.49
Jefferson	5,285	27,993.33	.....	699 83	699.83	879.42	179.59	.....
Johnson	8,829	31,418.40	.....	785.46	785.46	1,469.15	683.69	.....
Jones	6,646	31,976.53	.....	808.75	808.75	1,105.89	302.14	.....
Keokuk	8,568	27,959.56	.....	698.99	698.99	1,429.04	730.05	.....
Kossuth	6,926	106,443.69	.....	2,620.70	2,620 70	1,154 15	.....	1,466.55
Lee	12,920	14,200.00	.....	365.49	365.49	2,149 89	1,784.40	.....
Linn	17,738	19,291.86	.....	499.30	499.30	2,959.92	2,460.62	.....
Louisa	4,255	21,789.57	.....	544.74	544.74	706.03	163.29	.....
Lucas	5,069	29,287.47	.....	734.68	734.68	843.48	108.80	.....
Lyon	4,225	115,671.25	.....	2,891.78	2,891.78	703.04	.....	2,188.74

Madison	5,798	67,081.28	.....	1,675.78	1,675.78	964.79	.....	710.99
Mahaska	11,342	29,396 79	.....	734.92	734.92	1,867.32	1,152.40	.....
Marion	8,223	56 254.01	.....	1,370.86	1,370.86	1,368.32	.....	2.54
Marshall	8,835	30,501.07	.....	762.53	762.53	1,470.14	707.61	.....
Mills	5,897	46,168.85	.....	1,154.22	1,154.22	981.26	.....	172.96
Mitchell	5,129	17,532.49	.....	438.31	438.31	853 47	415.16	.....
Monona	5,909	26,395.51	.....	659.89	659.89	983.26	323.37	.....
Monroe	5,509	60,912.14	.....	1,522.81	1,522 81	916.70	.....	606.11
Montgomery	5,985	45.772.23	.....	1,144.30	1,144 30	995.90	.....	148.40
Muscatine	7,980	12,006.68	.....	424.82	424.82	1,327.87	903.05	.....
O'Brien	5,660	112,000.00	.....	2,800.00	2,800.00	941.82	.....	1,858.18
Osceola	2,985	98,460.75	.....	2,461.52	2,461.52	488.55	.....	1,972.97
Page	7,743	77,519.44	.....	1,937.98	1,937.98	1,288.44	.....	649.54
Palo Alto	4,366	46,989.23	.....	1,174.73	1,174.73	726.50	.....	448.23
Plymouth	7,599	121,506.24	.....	3,037.65	3,037.65	1,264.47	.....	1,773.18
Pocahontas	4,791	91,355.91	.....	2,283.90	2,283.90	797.22	.....	1,486.68
Polk	23,476	49,564.08	.....	1,239.10	1,239.10	3,906.42	2,667.32	.....
Pottawattamie	17,114	84,405.69	.....	2,110.14	2,110.14	2,847.77	737.63	.....
Poweshiek	6,126	54,996.66	.....	1,374.91	1,374.91	1,019 37	.....	355.54
Ringgold	5,451	59,367.50	.....	1,484.19	1,484 19	907.05	.....	577.14
Sac	5,587	18,292.43	$ 121.86	457.31	457.31	929.63	472.37	.....
Scott	16,149	None	.....	4.09	4.09	2,687.19	2,683.10	.....
Shelby	6,280	23,319 40	.....	582.98	582 98	1,044.99	462.01	.....
Sioux	7,779	146,585.34	.....	3,664.63	3,664 63	1,294.43	.....	2,370.20
Story	6,664	49,955.97	.....	1,248.90	1,248 90	1,108.89	.....	140.01
Tama	7,819	44,567.45	.....	1,114.18	1,114.18	1,301.08	186.90	.....
Taylor	6,199	54,092.61	.....	1,352.31	1,352.31	1,031.52	.....	320.79
Union	6,434	43,618.46	.....	1,090 46	1,090.46	1,070.62	.....	19.84
Van Buren	5,845	26,998.53	.....	674.96	674.96	972.61	297.65	.....
Wapello	10,256	56,373.13	.....	1,409 33	1,409.33	1,706 [illegible]0	297.27	.....
Warren	6,781	39,252.18	.....	981.30	981.30	1,128.36	147.06	.....
Washingron	6,232	39,737.03	.....	993.42	993.42	1,037.00	43.58	.....
Wayne	5,846	72,873 30	.....	1,821.83	1,821.83	972.77	.....	849.06
Webster	8,612	53,626 00	.....	1,340.65	1,340.65	1,433.04	92.39	.....
Winnebago	4,215	100,271.06	.....	2,485.53	2,485.53	701.38	.....	1,784.15
Winneshiek	7,835	29,083.93	.....	727.10	727 10	1,303 74	576.64	.....
Woodbury	17,943	97,013.00	1,630.30	4,113.41	4,113.41	2,985.71	.....	1,127.70
Worth	3,808	36,850.53	.....	921.26	921.26	633.65	.....	287.61
Wright	6,009	44,939.83	.....	1,123.50	1,123.50	999.90	.....	123.60
State bonds	.....	10,937.18	.....	.....	.....	.....	.....	.....
Totals	720,175	$4,724,357.29	$ 2,164.42	$ 119,455.15	$ 119,455.15	$ 119,837.12	$ 34,832.14	$ 34,450.17
Interest on state bonds	.....	.....	.....	381.97	381.97	.....	.....	381.97
Grand totals	720,175	$4,724,357.29	$ 2,164.42	$ 119,837.12	$ 119,837.12	$ 119,837.12	$ 34,832.14	$ 34,832.14

STATEMENT No. 36.

Showing the apportionment of the interest of the permanent school fund made by the auditor of state on the 7th day of March, A. D. 1898, as provided by sections 89 and 2847 of the code, on the basis of 16 and 24-100 cents for each youth in the county. The total amount of permanent school fund on the 1st day of January, 1898, was $4,724,030 61, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1898.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	5,689	$ 33,244.69	.....	$ 831.11	$ 831.11	$ 923 89	$ 92.78	.....
Adams	4,927	34,640.74	$ 31.64	866 02	866.02	800.14	.....	$ 65.88
Allamakee	6,460	63,056.58	.....	1,576.42	1,576.42	1,049.10	.....	527.32
Appanoose	8,921	44,092.12	.....	1,102 30	1,102.30	1,448.79	346.49	.....
Audubon	4,446	45,615.37	.....	1,080.73	1,080.73	722.03	.....	308.70
Benton	8,065	30,000.00	211 92	750.00	750.00	1,309.75	559.75	.....
Black Hawk	9,253	18,255.54	.....	456.39	456.39	1,502.68	1,046.29	.....
Boone	9,482	94,732.31	.....	2,368.31	2,368.31	1,539.89	.....	828 42
Bremer	5,079	52,599.69	.....	1,314.99	1,314.99	824 83	.....	490.16
Buchanan	6,421	9,819.16	.....	245.48	245.48	1,042.79	797.31	.....
Buena Vista	5,541	64,166.28	.....	1,604.16	1,604.16	899.85	.....	704.31
Butler	6,076	26,995.49	138.70	674 88	674 88	986 74	311.86	.....
Calhoun	5,954	62,715.75	.....	1,567.90	1,567.90	966 93	.....	600.97
Carroll	7,481	23,061.47	.....	491.09	491.09	1,214.92	723.83	.....
Cass	7,638	57,962.70	.....	1,449.07	1,449.07	1,240.42	.....	208.65
Cedar	6,147	38,265 43	.....	956.63	956.63	998.29	41.66	.....
Cerro Gordo	6,311	18,095.79	.....	452.39	452.39	1,024.90	572.51	.....
Cherokee	5,683	67,623.91	.....	1,690.60	1,690.60	923.92	.....	767.68
Chickasaw	5,984	32,630.77	.....	815.77	815.77	971.80	156.03	.....
Clarke	4,171	45,862.19	.....	1,146.56	1,146.56	677.37	.....	469.19
Clay	4,116	62,310.52	.....	1,557.76	1,557.76	668.43	.....	889.33
Clayton	9,521	47,649.94	.....	1,191.25	1,191.25	1,546.22	354.97	.....
Clinton	14,951	.....	.....	1.37	1.37	2,428.04	2,426.67	.....
Crawford	7,399	82,329.09	.....	2,081.45	2,081.45	1,201.59	.....	879.86
Dallas	7,470	46,583.74	.....	1,163.34	1,163.34	1,213.13	49.79	.....
Davis	5,436	30,862.81	.....	763.36	763.36	882 80	119.44	.....
Decatur	6,334	94,634.43	.....	2,365.86	2,365.86	1,028.64	.....	1,337.22

Delaware	6,146	13,022.07	.....	325.55	325.55	998.12	672.57	.....
Des Moines	13,457	14,508.57	.....	871.42	871.42	2,023.02	1,651.60	.....
Dickinson	2,291	68,117.88	.....	1,703.95	1,703.95	376.93	.....	1,326.02
Dubuque	20,472	3,856.00	.....	88.87	88.87	3,224.65	3,235.78	.....
Emmet	2,896	63,027.47	.....	1,575.94	1,575.94	470.32	.....	1,105.62
Fayette	5,576	63,509.47	.....	1,787.73	1,787.73	1,392.74	.....	344.99
Floyd	5,733	23,705.46	.....	592.64	592.64	951.03	338.39	.....
Franklin	4,781	35,749.11	.....	891.38	891.38	776.43	.....	114.95
Fremont	5,206	57,414.96	.....	1,435.37	1,435.37	1,007.85	.....	427.52
Greene	5,930	45,224.58	.....	1,130.61	1,130.61	963 03	.....	167.58
Grundy	4,363	22,443.45	.....	561.08	561.08	789.75	228.67	.....
Guthrie	6,444	30,155.07	.....	753.87	753.87	1,046.50	292.63	.....
Hamilton	6,339	50,691.58	.....	1,267.29	1,267.29	1,029.45	.....	237.84
Hancock	4,337	35,808.28	.....	871.80	871.80	712.44	.....	159.36
Hardin	7,778	41,069.90	.....	1,026.75	1,026.75	1,263.14	236.39	.....
Harrison	8,481	49,156.04	.....	1,228.90	1,228.90	1,377.22	148.42	.....
Henry	5,588	14,220.07	.....	355.50	355.50	907.49	551.99	.....
Howard	4,843	41,568.40	.....	1,039.21	1,039.21	786.50	.....	252.71
Humboldt	4,191	28,656.46	.....	716 41	716 41	680.62	.....	35.79
Ida	4,058	26,972.00	.....	674.30	674.30	659.02	.....	15.28
Iowa	6,337	80,574.50	.....	2,035.41	2,035.41	1,037.24	.....	998.17
Jackson	8,134	25,160.84	.....	629.02	629.02	1,230.96	601.94	.....
Jasper	8,419	62,549.08	.....	1,563.72	1,563.72	1,367.24	.....	196.48
Jefferson	5,240	27,993.32	.....	699.83	699.83	850.99	151.16	.....
Johnson	9,212	31,418.40	.....	785.46	785.46	1,496.03	710.57	.....
Jones	6,802	31,976.53	.....	799.41	799.41	1,104.64	305.23	.....
Keokuk	8,474	27,959.56	.....	698.99	698.99	1,376.19	677.20	.....
Kossuth	7,071	106,443 59	.....	2,661.09	2,661.09	1,148.33	.....	1,512.76
Lee	12,991	13,000 00	.....	327.33	327.33	2,109.73	1,782.40	.....
Linn	18,089	13,716.86	.....	457.43	457.43	2,937.65	2,480.22	.....
Louisa	4,264	21,789.57	.....	544.74	544.74	692.49	147.75	.....
Lucas	5,111	29,387.47	.....	734 68	734.68	830 03	95.35	.....
Lyon	4,398	115,671.25	.....	2,891 78	2,891.78	714.23	.....	2,177.55
Madison	5,881	67,061.22	.....	1,675.78	1,675.78	955.09	.....	720 69
Mahaska	11,315	29,396.79	.....	734.92	734.92	1,837.55	1,102.63	.....
Marion	8,193	55,254.01	.....	1,381 35	1,381.35	1,330.54	.....	50.81
Marshall	8,861	30,501.07	.....	762 53	762.53	1,439 03	676.50	.....
Mills	5,792	46,168.85	.....	1,154.22	1,154.22	940.63	.....	213.59
Mitchell	5,136	17,532.49	.....	438.31	438.31	834.08	395.77	.....
Monona	6,061	26,385.51	.....	659 89	659.89	984.30	324.41	.....
Monroe	5,584	60,912.14	.....	1,522 80	1,522.80	906.84	.....	615.96
Montgomery	5,915	45,772.24	.....	1,144.30	1,144.30	960.59	.....	183.71
Muscatine	8,406	9,006.68	.....	225.21	225.21	1,365.13	1,068.92	.....
O'Brien	5,659	112,000.00	.....	2,800.00	2,800.00	919.03	.....	1,880.97
Osceola	2,961	98,460.75	.....	2,461.52	2,461.52	480.88	.....	1,980.64
Page	7,669	77,819.44	.....	1,937.98	1,937.98	1,245.44	.....	692.54
Palo Alto	4,430	46,989.23	.....	1,174.73	1,174.73	719.43	.....	455.30
Plymouth	7,752	121,506.24	.....	3,037.66	3,037.66	1,258.93	.....	1,778.73
Pocahontas	4,812	91,255.91	.....	2,283.90	2,283.90	781.63	.....	1,502.27
Polk	23,914	49,564.08	.....	1,239.10	1,239.10	3,883.63	2,644.53	.....

STATEMENT No. 36—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1898.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue
Pottawattamie	17,235	$ 84,405.69	.....	$ 2,110.14	$ 2,110.14	$ 2,815.20	$ 705.06	.....
Poweshiek	6,250	54,996.66	.....	1,374.91	1,374.91	1,015.00	.....	$ 359.91
Ringgold	5,556	59,367.50	.....	1,484.19	1,484.19	902.29	.....	581.90
Sac	5,737	18,293.43	$ 121.86	457.31	457.31	981.68	474.37	.....
Scott	16,214	.....	.....	.....	.....	2,638 15	2,633 15	.....
Shelby	6,509	23,319.40	.....	582.98	582 98	1,057.06	474.08	.....
Sioux	8,052	146,585 34	.....	3,664.63	3,664.63	1,307.64	.....	2,356.99
Story	6,840	49,955.97	.....	1,248.90	1,248.90	1,110.82	.....	138.08
Tama	7,980	44,567.45	.....	1,114.18	1,114.18	1,295.95	181.77	.....
Taylor	6,265	54,092.61	.....	1,353.31	1,353.31	1,017.43	.....	334.88
Union	6,394	43,618.46	.....	1,090.46	1,090.46	1,038.38	.....	52.08
Van Buren	5,750	26,998.53	.....	674 96	674.96	933.80	258 84	.....
Wapello	10,541	56,373.13	.....	1,409.33	1,409.33	1,711.85	302.52	.....
Warren	6,814	39,252.18	.....	981.30	981 30	1,106.59	125.29	.....
Washington	6,208	39,737.08	.....	993.42	993 42	1,007.38	13.96	.....
Wayne	5,886	72,873.30	.....	1,821.83	1,821.83	935.88	.....	885.95
Webster	8,888	53,626.00	.....	1,340.65	1,340.65	1,435.29	94.64	.....
Winnebago	4,315	101,681.51	.....	2,540.66	2,540.66	700.75	.....	1,839.91
Winneshiek	7,669	29,088 98	.....	727.10	727.10	1,245.44	518.34	.....
Woodbury	18,338	97,013.00	1,690.30	2,425.32	2,425.32	2,976.48	551.16	.....
Worth	3,838	36,850.53	.....	921 26	921.26	631.68	.....	299.58
Wright	6,010	44,939.83	.....	1,123.50	1,123 50	976.03	.....	147.47
State bonds	.....	10,987 18	.....	.....	.....	.....	.....	.....
Totals	727,694	$4,724,080 61	$ 2,164 42	$ 117,836.19	$ 117,836 19	$ 118,177.50	$ 34,543.58	$ 34,202.27
Interest on state bonds	.....	.....	.....	341 31	341.31	.....	.....	341.31
Grand totals	727,694	$4,724,080.61	$ 2,164.42	$ 118,177.50	$ 118,177.50	$ 118,177.50	$ 34,543.58	$ 34,543.58

STATEMENT No. 37.

Showing the apportionment of the interest of the permanent school fund made by the auditor of state on the 5th day of September, A. D. 1898, as provided by sections 89 and 2847 of the code, on the basis of 16 24-100 cents for each youth in the county. The total amount of permanent school fund on the 1st day of January, 1898, was $4,724,030.61, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1898.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2865 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	5,689	$ 83,244.69	.....	$ 831.11	$ 831.11	$ 923.89	$ 92.78	.....
Adams	4,927	84,640.74	$ 31.64	866.02	866.02	800.14	.....	$ 65.88
Allamakee	6,460	63,056.58	.....	1,576.42	1,576.42	1,049.10	.....	527.32
Appanoose	8,921	44,092.12	.....	1,102.30	1,102.30	1,448.79	346.49	.....
Audubon	4,446	45,615.37	.....	1,030.73	1,030.73	723.03	.....	308.70
Benton	8,065	30,000.00	241.92	750.00	750.00	1,309.75	559.95	.....
Black Hawk	9,253	18,255.54	.....	456.39	456.39	1,502.68	1,046.29	.....
Boone	9,482	94,722.31	.....	2,368.31	2,368.31	1,539.89	.....	828.42
Bremer	5,079	52,599.69	.....	1,314.99	1,314.99	824.83	.....	490.16
Buchanan	6,421	9,819.16	.....	245.48	245.48	1,042.79	797.31	.....
Buena Vista	5,541	64,166.28	.....	1,604.16	1,604.16	899.85	.....	704.31
Butler	6,076	26,995.49	188.70	674.88	674.88	986.74	311.86	.....
Calhoun	5,954	62,715.75	.....	1,567.90	1,567.90	966.93	.....	600.97
Carroll	7,481	23,061.47	.....	491.09	491.09	1,214.92	723.83	.....

STATEMENT No. 37—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1898.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2355 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Cass	7,638	$ 57,962.70	.....	$ 1,449 07	$ 1,449.07	$ 1,240.42	.....	$ 208.65
Cedar	6,147	38,265.43	.....	956.63	956.63	998.29	$ 41.66	.....
Cerro Gordo	6,311	18,095.79	.....	452.39	452.39	1,024.90	572.51	.....
Cherokee	5,683	67,623.91	.....	1,690.60	1,690.60	922.92	.....	767.68
Chickasaw	5,984	32,630.77	.....	815.77	815.77	971.80	156.03	.....
Clarke	4,171	45,862.19	.....	1,146.56	1,146.56	677.37	.....	469.19
Clay	4,116	62,310.53	.....	1,557.76	1,557.76	668.43	.....	889.33
Clayton	9,531	47,649.94	.....	1,191.25	1,191.25	1,546.22	354.97	.....
Clinton	14,951	.....	.....	1.37	1.37	2,428.04	2,426.67	.....
Crawford	7,299	82,322.09	.....	2,081.45	2,081.45	1,201.59	.....	879.86
Dallas	7,470	46,583 74	.....	1,163 34	1,163.34	1,213 13	49.79	.....
Davis	5,436	30,882.81	.....	763.36	763.36	882 80	119.44	.....
Decatur	6,334	94,634.42	.....	2,365.86	2,365.86	1,028.61	.....	1,337.22
Delaware	6,146	13,022.07	.....	325.55	325.55	998.12	672.57	.....
Des Moines	12,457	14,508.57	.....	371.42	371.42	2,023.02	1,651.60	.....
Dickinson	2,321	68,117.83	.....	1,702.95	1,702.95	376.93	.....	1,326.02
Dubuque	20,472	3,555.00	.....	88.87	88.87	3,331.65	3,235.78	.....
Emmet	2,896	63,037.47	.....	1,575.94	1,575.94	470.32	.....	1,105.62
Fayette	8,576	69,509.47	.....	1,737.73	1,737.73	1,392.74	.....	344.99
Floyd	5,783	23,705.46	.....	592.64	592.64	931.03	338.39	.....
Franklin	4,781	35,749.11	.....	891.38	891.38	776.43	.....	114.95
Fremont	6,206	57,414.96	.....	1,435.37	1,435.37	1,007.85	.....	427.52
Greene	5,980	45,224.58	.....	1,130.61	1,130.61	963.03	.....	167.58
Grundy	4,868	22,443.45	.....	561.08	561.08	789.75	228.67	.....
Guthrie	6,444	30,155.67	.....	753.87	753.87	1,046 50	292.63	.....
Hamilton	6,339	50,691.53	.....	1,267.29	1,267.29	1,039 45	.....	227.84
Hancock	4,387	35,808.28	.....	871.80	871.80	712.44	.....	159.36
Hardin	7,778	41,069.90	.....	1,026.75	1,026.75	1,263.14	236.39	.....
Harrison	8,481	49,156.04	.....	1,228.90	1,228.90	1,377.32	148.42	.....
Henry	5,588	14,220.07	.....	355.50	355.50	907.49	551.99	.....
Howard	4,843	41,568.40	.....	1,039.21	1,039.21	786 50	.....	252 71
Humboldt	4,191	28,656.46	.....	716.41	716.41	680.62	.....	35.79
Ida	4,058	26,972.00	.....	674.30	674.30	659.02	.....	15.28
Iowa	6,387	80,674.50	.....	2,035.41	2,035.41	1,037.24	.....	998.17
Jackson	8,134	25,160 94	.....	629 02	629.02	1,320 96	691.94	.....
Jasper	8,419	62,549.08	.....	1,563.72	1,563.72	1,367.34	.....	196.48
Jefferson	5,240	27,998.83	.....	699.83	699.83	850.99	151.16	.....
Johnson	9,312	31,418.40	.....	785 46	785.46	1,496.03	710.57	.....

Jones	6,902	31,978 53	.....	799.41	799.41	1,104.64	305.23	.....
Keokuk	5,474	27,959.56	.....	698.99	698.99	1,376.19	677.20	.....
Kossuth	7,071	106,448.69	.....	.....	.....	.....	.....	1,512 76
Lee	12,991	13,000 00	.....	2,661.09	2,661.09	1,148.33	.....	.....
Linn	18,089	13,716.86	.....	327.33	327.33	2,109.73	1,782.40	.....
Louisa	4,364	21,789.57	.....	457.43	457.43	2,937.65	2,480.22	.....
Lucas	5,111	29,337.47	.....	544 74	544.74	692.49	147 75	.....
Lyon	4,896	115,671.25	.....	784.68	784.68	880.03	95 35	.....
Madison	5,881	67,081.22	.....	2,891.78	2,891.78	714.23	.....	2,177.55
Mahaska	11,315	29,396.79	.....	1,675 78	1,675.78	955.09	.....	720.69
Marion	8,193	55,254.01	.....	734.93	734.93	1,837.55	1,102 63	.....
Marshall	8,861	30,501.07	.....	1,381 35	1,381.35	1,330.54	.....	50.81
Mills	5,792	46,168 85	.....	762.53	762.53	1,439 03	676.50	.....
Mitchell	5,136	17,532.49	.....	1,151.22	1,151.22	940 63	.....	213.59
Monona	6,061	26,395.51	.....	438.31	438.31	834.08	395.77	.....
Monroe	5,584	60,912.14	.....	659 89	659 89	934.30	324.41	.....
Montgomery	5,915	45,772.23	.....	1,522.80	1,522.80	906.84	.....	615.96
Muscatine	8,406	9,006.68	.....	1,144.30	1,144.30	960 59	.....	183.71
O'Brien	5,659	112,000 00	.....	296.21	296.21	1,365.13	1,068.92	.....
Osceola	2,961	98,460.75	.....	2,800.00	2,800.00	919.03	.....	1,880.97
Page	7,669	77,519.44	.....	2,461.52	2,461.52	480.88	.....	1,980.64
Palo Alto	4,430	46,989.23	.....	1,937.98	1,937.98	1,245.44	.....	692.54
Plymouth	7,752	121,506.24	.....	1,174.73	1,174.73	719.43	.....	455.30
Pocahontas	4,813	91,355.91	.....	3,037.66	3,037.66	1,258 93	.....	1,778.73
Polk	23,914	49,564.08	.....	2,283.90	2,283.90	781.63	.....	1,502.27
Pottawattamie	17,335	84,405.69	.....	1,239.10	1,239.10	3,883.63	2,614.53	.....
Poweshiek	6,250	54,996.66	.....	2,110.14	2,110.14	2,815.20	705.06	.....
Ringgold	5,556	59,387.50	.....	1,374.91	1,374.91	1,015.00	.....	359.91
Sac	5,737	18,292.43	121.86	1,484.19	1,484.19	902.29	.....	581.90
Scott	16,314	.....	.....	457 31	457 31	931.68	474.37	.....
Shelby	6,509	23,319.40	.....	.....	.....	2,633.15	2,633.15	.....
Sioux	8,052	146,585.34	.....	582.98	582.98	1,057.06	474.08	.....
Story	6,840	49,955.97	.....	3,664 63	3,664 63	1,307.64	.....	2,356.99
Tama	7,980	44,567.45	.....	1,248 90	1,248 90	1,110.82	.....	138.08
Taylor	6,265	54,092.61	.....	1,114.18	1,114.18	1,295.95	181.77	.....
Union	6,394	43,618.46	.....	1,352.31	1,352.31	1,017.43	.....	334.88
Van Buren	5,750	26,998.53	.....	1,090.46	1,090.46	1,038.38	.....	52.08
Wapello	10,541	56,353.13	.....	674.96	674 96	933.88	258.34	.....
Warren	6,814	39,252.18	.....	1,409.33	1,409.33	1,711.65	302.52	.....
Washington	6,203	39,737.03	.....	981.30	981.30	1,106.59	125.29	.....
Wayne	5,886	72,873.30	.....	993.42	993.42	1,007.38	13.96	.....
Webster	8,838	53,626.00	.....	1,821.83	1,821.83	955 88	.....	865.95
Winnebago	4,315	101,681.51	.....	1,340.65	1,340.65	1,435.29	94.64	.....
Winneshiek	7,669	29,083.93	.....	2,540 66	2,540.66	700.75	.....	1,839.91
Woodbury	18,328	97,013.00	1,630.30	727.10	727.10	1,245.44	518.34	.....
Worth	3,828	36,850.53	.....	2,425.32	2,425.32	2,976.48	551.16	.....
Wright	6,010	44,939.53	.....	921.26	921.26	621.68	.....	299.58
State bonds	.....	10,937.18	.....	1.123.50	1,123.50	976.03	.....	147.47
Totals	727,694	$4,724,030.61	$ 2,164.42	$ 117,836.19	$ 117,836.19	$ 118,177.50	$ 34,543.58	$ 34,202.27
Interest on state bonds	.....	.....	.....	341.31	341.31	.....	.....	341.31
Grand totals	727,694	$4,724,030.61	$ 2,164.42	$ 118,177.50	$ 118,177.50	$ 118,177.50	$ 34,543.58	$ 34,543 58

STATEMENT No. 38.

Showing the apportionment of the interest of the permanent school fund made by the auditor of state on the 6th day of March, A. D. 1899, as provided by sections 89 and 2847 of the code, on the basis of 16 and 24-100 cents for each youth in the county. The total amount of permanent school fund on the first day of January, 1899, was $4,724, 804.32 as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1899.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair	5,777	$ 30,744.69	.....	$ 809.52	$ 809.52	$ 988.18	$ 128.66	.....
Adams	4,782	34,640.74	$ 31.64	866.02	866.02	776.60	.....	$ 89.42
Allamakee	6,478	63,056.58	.....	1,576.42	1,576.42	1,051.22	.....	525.20
Appanoose	8,569	44,022.12	.....	1,102.30	1,102.30	1,391.61	289.31	.....
Audubon	4,543	44,115.87	.....	1,156.21	1,156.21	737.78	.....	418.43
Benton	7,957	30,000.00	241.29	750.00	750.00	1,292.22	542.22	.....
Black Hawk	9,428	18,255.54	.....	456.39	456.39	1,531.11	1,074.72	.....
Boone	9,372	94,732.31	.....	2,368.31	2,368.31	1,522.01	.....	846.30
Bremer	5,169	52,599.69	.....	1,314.99	1,314.99	839.45	.....	475.54
Buchanan	6,539	9,819.16	.....	245.48	245.48	1,061.93	816.45	.....
Buena Vista	5,622	64,423.36	.....	1,607.16	1,607.16	914.64	.....	692.52
Butler	5,985	26,995.49	188.70	674.88	674.88	971.96	297.08	.....
Calhoun	5,831	64,715.75	.....	1,587.89	1,587.89	946.95	.....	640.94
Carroll	7,482	20,170.47	.....	549.12	549.12	1,215.08	665.96	.....

Cass	7,978	57,962.70		1,449.07	1,449.07	1,246.91		202.16
Cedar	6,977	55,265.42		956.68	956.68	1,019.28	62.76	
Cerro Gordo	6,413	18,095.70		452.40	452.40	1,041.47	589.07	
Cherokee	5,962	63,622.91		1,590.60	1,590.60	951 99		728.61
Chickasaw	5,680	32,630 77		815.77	815.77	912 69	96.92	
Clarke	4,027	45,863.19		1,146.56	1,146 56	653.96		492.58
Clay	4,245	62,310.52		1,557.76	1,557 76	689.39		868.37
Clayton	9,370	47,649.94		1,191.25	1,191.25	1,521.69	330 44	
Clinton	14,617					2,373.80	2,373.80	
Crawford	7,702	75,000.00		1,960.93	1,960.93	1,250.80		710.13
Dallas	7,477	46,583.74		1,163.34	1,163.34	1,214 26	50.92	
Davis	5,324	30,882.81		772.07	772.07	864.62	92.55	
Decatur	6,237	99,499.43		2,385 27	2,385.27	1,027 50		1,357.77
Delaware	6,049	13,022.07		325 55	325.55	982.36	656.81	
Des Moines	12,415	13,732 57		350 71	350.71	2,016.20	1,665 49	
Dickinson	2,371	68,117.83		1,702.95	1,702.95	385 05		1,317.90
Dubuque	19,639	2,690.00		84.73	84.73	3,189.37	3,104 64	
Emmet	2,982	63,037.47		1,575.94	1,575 94	474.53		1,101.41
Fayette	8,831	69,509.47		1,737.73	1,737.73	1,434.15		303.58
Floyd	5,894	23 705 46		592.64	592.64	957.18	364.54	
Franklin	4,294	35,749.11		893.72	893.72	799.66		94.06
Fremont	6,130	59,914.96		1,448 01	1,448 01	995.51		447.50
Greene	5,787	45,224.58		1,130.61	1,130.61	939.81		190.80
Grundy	5,042	22,443.45		561 08	561.08	818 82	257.74	
Guthrie	6,471	32,155.07		756.65	756.65	1,050.89	294.24	
Hamilton	6,200	46,691.53		1,267.29	1,267.29	1,021.50		245 79
Hancock	4,344	43,808.28		997.98	997.98	705 47		295.51
Hardin	7,418	41,069.90		1,026.75	1,026 75	1,204.68	177.93	
Harrison	8,888	49,156.04		1,228.90	1,228.90	1,362.21	133 31	
Henry	5,497	14,220.07		355.50	355.50	892.71	537.21	
Howard	4,669	41,568 40		1,039.21	1,039.21	758.25		280 96
Humboldt	4,289	28,656.46		716.41	716 41	696.53		19.88
Ida	4,344	26,972.00		674.30	674 30	689.23	14.93	
Iowa	6,417	75,674.50		1,960.89	1,960.89	1,042.12		918.77
Jackson	8,158	25,160.84		629.02	629.02	1,324.86	695.84	
Jasper	8,455	62,549.08		1,563.73	1,563.73	1,373 09		190.63
Jefferson	5,258	27,993.33		699.83	699.83	853 90	154.07	
Johnson	7,647	31,418 40		785.46	785.46	1,241.87	456 41	
Jones	6,905	31,976 53		799 41	799.41	1,121.37	321 96	
Keokuk	8,606	28,267.19		699.73	699.73	1,297.61	597.88	
Kossuth	7,220	106,443 69		2,661.09	2,661 09	1,172.53		1,488.56
Lee	13,056	12,000 90		318.61	318.61	2,120.29	1,801.68	
Linn	18,537	9,341.86		250.23	250.23	3,010.43	2,760.20	
Louisa	4,259	21,789.57		544.74	544.74	707.90	163.16	
Lucas	5,095	29,387.47		734.68	734 68	827.43	92.75	
Lyon	4,465	115,671.25		2,891.78	2,891.78	725.12		2,166.66
Madison	5,863	67,061.23		1,675 78	1,675.78	952.15		723.63
Mahaska	11,304	29,396.79		734.92	734.92	1,819 53	1,084.61	
Marion	8,296	55,254.01		1,381.35	1,381.35	1,347.27		34.08
Marshall	8,907	30,501.07		762.53	762.53	1,445.50	682.97	
Mills	5,894	46,168.85		1,154.22	1,154.22	957.19		197.03
Mitchell	4,979	17,532.49		438.31	438.31	808.59	370.28	
Monona	6,295	31,192.60		768.63	768.63	1,010.94	242.31	
Monroe	5,699	60,912.14		1,522.80	1,522.80	925.52		597.28

STATEMENT No. 38—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1899.	Amount of interest delinquent which accrued prior to January 1, 1874.	Interest due as per section 2885 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Montgomery	5,922	$ 45,772.23	.....	$ 1,144.30	$ 1,144 30	$ 961.73	.....	$ 182.57
Muscatine	8,468	9,006.68	.....	225·17	225.17	1,375.20	$ 1,150.03	.....
O'Brien	5,847	112,000.00	.....	2,800.00	2,800.00	949.55	.....	1,850.45
Osceola	3,061	98,460.75	.....	2,461.52	2,461 52	497.12	.....	1,964.40
Page	7,515	77,519 44	.....	1,937.98	1,937.98	1,220.44	.....	717.54
Palo Alto	4,487	46 989 23	.....	1,174.73	1,174 73	728.69	.....	446.04
Plymouth	8,004	121,506 24	.....	3,037 66	3,037.66	1,299.85	.....	1,737.81
Pochaontas	4,798	91,355.91	.....	2,283.90	2,283.90	779.20	.....	1,504.70
Polk	24,402	49,564.08	.....	1,239.10	1,239 10	3,962.88	2,723.78	.....
Pottawattamie	17,321	84,405 69	.....	2,110.14	2,110 14	2,812.93	702.79	.....
Poweshiek	6,145	54,996.66	.....	1,374.91	1,374.91	997.95	.....	376.96
Ringgold	5,775	64,000.00	.....	1,489.88	1,489.88	937.86	.....	552.02
Sac	5,681	21,292.42	$ 121.86	493.56	493.56	922.59	429.30	.....
Scott	16,180	.....	.....	.....	.....	2,627.63	2,627.63	.....
Shelby	6,368	24,319.40	.....	585.83	585.83	1,034.16	448.33	.....
Sioux	8,309	131,453.84	.....	3,638 97	3,638.97	1,349.38	.....	2,289 59
Story	7,108	49,955.97	.....	1,248.90	1,248.90	1,153.53	.....	95.37
Tama	7,671	44,567.45	.....	1,114.18	1,114 18	1,245.77	131.59	.....
Taylor	6,217	54,092.61	.....	1,352.31	1,352.31	1,009.64	.....	342.67
Union	6,231	43,618 46	.....	1,090.46	1,090.46	1,011.91	.....	78.55
Van Buren	5,707	26,998.53	.....	674 96	674.96	926 82	251.86	.....
Wapello	10,134	56,373.13	.....	1,409.33	1,409.33	1,645 76	236 43	.....
Warren	6,923	39,252.18	.....	981.30	981.30	1,124.30	143 00	.....
Washington	6,261	39,737.08	.....	993 42	993.42	1,020.03	26.61	.....
Wayne	6,001	72 873.30	.....	1,821.83	1,821.83	974.56	.....	847.27
Webster	9,059	54,401.00	.....	1,352.65	1,352.65	1,471 18	118 53	.....
Winnebago	4,125	117,681.51	.....	2,554.95	2,554.95	669.90	.....	1,885.05
Winneshiek	7,834	29,083.98	.....	727.10	727.10	1,272.24	545.14	.....
Woodbury	18,492	97,018.00	1,630 30	2,425.32	2,425.32	3,003.10	577.78	.....
Worth	3,775	36,850 53	.....	921.26	921.26	613.06	.....	308.20
Wright	6,283	44,989.83	.....	1,123.50	1,123.50	1,020.96	.....	103.14
State bonds	.....	10,967.18	.....	.....	.....	.....	.....	.....
Total	727,456	$4,724,804.32	$ 2,164.42	$ 117 834.83	$ 117,834.83	$ 118,188.85	$ 34,255.34	$ 33,951.32
Interest on state bonds	.....	.....	.....	304 02	304.02	.....	.....	304.02
Grand total	727,456	$4,724,804.32	$ 2,164.42	$ 118,138.85	$ 118,138.85	$ 118,188.85	$ 34,255 34	$ 34,255 34

STATEMENT No. 39.

Showing the transfers of permanent school fund, under section 2856 of the code, from July 1, 1897, to June 30, 1899, inclusive.

DATE.		COUNTY.	AMOUNT.
1897.			
October	11	Linn county to Audubon county	$ 4,475.00
December	3	Linn county to Audubon county	1,100.00
December	7	Crawford county to Hancock county	1,000.00
December	11	Muscatine county to Carroll county	3,000.00
1898.			
January	22	Crawford county to Monona county	1,322.09
February	8	Linn county to Monona county	3,475.00
April	11	Crawford county to Carroll county	1,000 00
April	30	Linn county to Carroll county	900.00
May	17	Des Moines county to Webster county	775.00
June	25	Crawford county to Hancock county	3,000.00
June	25	Carroll county to Hancock county	5,000.00
July	6	Iowa county to Sac county	3,000.00
August	8	Iowa county to Calhoun county	2,000.00
September	28	Adair county to Audubon county	3,500.00
September	28	Lee county to Audubon county	1,000.00
October	21	Crawford county to Decatur county	2,000.00
October	21	Dubuque county to Decatur county	865.00
November	16	Sioux county to Fremont county	2,500.00
November	19	Sioux county to Decatur county	2,000.00
November	19	Sioux county to Ringgold county	2,000.00
November	19	Sioux county to Shelby county	1,000.00
December	10	Sioux county to Greene county	2,000.00
December	19	Sioux county to Adair county	1,000.00
December	27	Audubon county to Winnebago county	6,000.00
December	27	Hamilton county to Winnebago county	4,000.00
December	27	Cherokee county to Winnebago county	4,000.00
December	27	Sioux county to Winnebago county	2,000.00
December	27	Sioux county to Ringgold county	2,632.50
1899.			
January	5	Muscatine county to Adams county	1,000 00
January	23	Cedar county to Ringgold county	3,000.00
January	30	Muscatine county to Dallas county	1,000.00
February	13	Cedar county to Winnebago county	1,000.00
February	13	Crawford county to Winnebago county	1,000.00
February	13	Henry county to Winnebago county	1,000.00
February	13	O'Brien county to Winnebago county	2,000.00
March	4	O'Brien county to Wayne county	8,000.00
March	4	Shelby county to Wayne county	2,000.00
March	4	O'Brien county to Dallas county	500.00
March	18	Shelby county to Winnebago county	1,000.00
March	18	Sioux county to Winnebago county	2 000.00
March	21	Calhoun county to Wayne county	3,000.00
March	23	Des Moines county to Dallas county	200.00
March	24	Des Moines county to Dallas county	700.00
March	28	Calhoun county to Wayne county	5,000.00
March	28	Calhoun county to Hamilton county	1,000.00
April	10	Dickinson county to Wayne county	5,000.00
April	14	Calhoun county to Guthrie county	2,000.00
April	21	Franklin county to Winnebago county	5,000.00
April	24	Kossuth county to Wayne county	5,000.00
May	11	Crawford county to Guthrie county	2,000.00
May	11	Crawford county to Wayne county	2,000 00
May	12	Kossuth county to Winnebago county	3,000.00
May	19	Kossuth county to Shelby county	1,000.00
June	6	Kossuth county to Winnebago county	5,000.00
June	9	Kossuth county to Guthrie county	2,000.00
June	26	Greene county to Adams county	1,000.00
June	26	Greene county to Wayne county	2,000.00
1897.			
December	13	State treasurer to Carroll county	428.32
1898.			
April	11	State treasurer to Carroll county	209.00
		Total	$135,581.91

STATEMENT No. 39—Continued.

AMOUNT OF PERMANENT SCHOOL FUND CREDITED TO COUNTIES ON ACCOUNT OF FORECLOSURES, UNDER SECTION 2855 OF THE CODE.

DATE.	COUNTY.	AMOUNT.
1897.		
December 24	Iowa county	$ 755.00
December 29	Keokuk county	984.45
1899.		
February 1	Mills county	200.00
May 19	Clayton county	250.00
	Total	$ 2,189.45

AMOUNT OF PERMANENT SCHOOL FUND CHARGED TO COUNTIES ON ACCOUNT OF SALE OF LAND AND ESCHEAT.

1898.		
April 11	Keokuk county	$ 1,292.08
July 6	Buena Vista county	257.08
1899.		
February 8	Van Buren county	150.32
February 8	Lyon county	2,983.26
February 18	Kossuth county	16,204.00
April 12	Iowa county	1,137.22
	Total	$ 22,024.00

STATEMENT No. 40.

Showing the actions brought by the commissioners of pharmacy for the violations of chapter 35, laws of the Twenty-third General Assembly, and section 2386 of the code, from July 1, 1897, to June 30, 1899, inclusive, as the same have been reported to this office by the court before whom the case was tried, and in the order received, the county where the case was tried, the name of the justice of the peace, the date of trial, the amount of the fine assessed and collected, and the credit given the commissioners as a fund for such prosecution.

TITLE OF CAUSE.	COUNTY WHERE BROUGHT.	BEFORE WHOM.	DATE OF TRIAL			Amount of fine assessed and collected, and which was paid into the school fund.	Amount credited to account of pharmacy commissioners on state auditor's books.
			Month.	Day.	Year.		
State of Iowa v. J. L. Oress	Sac	District court	Nov	6	1896	$ 300.00	$ 150 00
State of Iowa v. J. D. David	Hardin	District court	Nov	6	1896	4.0.00	200.00
State of Iowa v. Henry Mazanti	Black Hawk	District court	Oct	16	1897	300.00	150.00
State of Iowa v. S. P. Massey	Winnebago	District court	April	13	1897	400 00	200.00
State of Iowa v. Thomas C. Forgesin	Winnebago	District court	Sept	8	1897	300.00	150 00
State of Iowa v. John D. Nixon	Winnebago	District court	Sept	8	1897	300.00	150.00
State of Iowa v. A. C Smith	Wright	District court	Jan	2	1897	300 00	87 50
State of Iowa v. M. M. Blair	Madison	District court	Dec	18	1896	300.00	50.00
State of Iowa v. A. W. Barlow	Clarke	District court	Feb	26	1896	300.00	150.00
State of Iowa v. A. W. Barlow	Clarke	District court	April	26	1897	350.00	175.00
State of Iowa v. J. E. Landis	Clarke	District court	Sept	22	1896	300.00	150.00
State of Iowa v. J. A. Lauder	Clarke	District court	April	24	1896	300.00	21.97
State of Iowa v. T. L. Miller	Clarke	District court	April	26	1897	300.00	150.00

STATEMENT No. 40—CONTINUED.

TITLE OF CAUSE.	COUNTY WHERE BROUGHT.	BEFORE WHOM.	DATE OF TRIAL. Month.	Day.	Year.	Amount of fine assessed and collected, and which was paid into the school fund.	Amount credited to account of pharmacy commissioners on state auditor's books.
State of Iowa v. J. H. Atkinson	Cerro Gordo.	District court	Feb.	26	1896	$ 400.00	$ 200.00
State of Iowa v. E M. Burnes	Cerro Gordo.	District court	Feb.	26	1896	400 00	200 00
State of Iowa v. A. G Spohr	Cerro Gordo.	District court	Feb.	26	1896	400.00	200.00
State of Iowa v. William Mullegan	Cerro Gordo.	District court	Feb.	18	1897	400.00	200.00
State of Iowa v. S. B. Duffield	Cerro Gordo.	District court	Feb.	26	1896	400.00	200.00
State of Iowa v. C. M. C. Stewart	Cerro Gordo.	District court	Feb.	26	1896	400.00	200.00
State of Iowa v. T. T. Blaise	Cerro Gordo.	District court	Feb.	26	1896	400.00	200.00
State of Iowa v. O. P. Bremmer	Hancock	District court	April		1896	100.00	50 00
State of Iowa v J. W. Nield	O'Brien	Jurgen Brumm, J. P	June	20	1898	25.00	12.50
State of Iowa v Jungblut, Robinson & Co.	Bremer.	J. J. Miller, J. P	July	11	1898	50.00	25.00
State of Iowa v. Henry Fisher	Clay	William Debenham, J. P.	Sept	5	1898	25 00	12.50
State of Iowa v. Peter Larson	Mitchell	John Penny, J. P	Sept.	20	1898	25.00	12.50
State of Iowa v. Dr. S. B. A. Anler	Fremont	T. J. Wilson, J P	Oct.	7	1898	25.00	12.50
State of Iowa v E. Manning	Van Buren	W. A. James, J. P	Jan	3	1899	50.10	25.00
State of Iowa v. A. Wilson & Son	Jefferson	D. W. Garber, J. P	Feb.	10	1899	25.00	12.50
State of Iowa v. William Parnutzeke	Van Buren	S. A. Harlan, J. P	March	18	1899	25.00	12.50
State of Iowa v. R. J. Edmunds	Montgomery.	S B. Ladd, J. P	April	17	1899	25.00	12.50
State of Iowa v. Joseph Lorenc	Linn	N. J. Jordan, J. P	March	25	1899	25.00	12.50
State of Iowa v. W. E Swift	Davis	W. D. Barnett, J. P	April	12	1899	25.00	12.50
State of Iowa v. C. Werth	Benton	District court	Feb.	20	1899	300.00	150.00
State of Iowa v. P. H. Bell	Benton	District court	Feb.	21	1899	300.00	150.00
State of Iowa v. W. A. Davis	Hamilton	District court	Oct.	15	1898	300.00	50.00
State of Iowa v. R. H. Miller	Hamilton	District court	Oct.	15	1898	300.00	150.00
State of Iowa v. O. E. Atkinson	Hamilton	District court	Dec.	6	1898	300.00	150.00
State of Iowa v. James Wimmer	Dallas	District court	April	2	1898	300.00	150.00
State of Iowa v. John T. Merrill	Ringgold	District court	Nov	23	1898	100.00	50.00
State of Iowa v. H. E. Newhouse	Franklin	District court	Feb.	12	1898	300.00	150.00
Total							$ 4,396 97

STATEMENT No. 41.

Showing assessment of telegraph and telephone companies for 1898.

NAME OF COMPANY.	ADDRESS.	Taxable value.	Amount of tax.
Western Union Telegraph company	195 Broadway, N. Y.	$ 530,240	$ 17,674.66
Postal Telegraph Cable company	New York city	68,231	2,274.36
American Telephone and Tele. Co.	Davenport, Iowa	16,146	538.20
Iowa Telephone company	Davenport, Iowa	221,515	7,383.83
Nebraska Telephone company	Omaha, Neb.	10,000	333.33
Woodbine Telephone company	Woodbine, Iowa	650	21.66
Clearfield and Lenox Telephone Co.	Clearfield, Iowa	1,450	48.33
Chariton and Newbern Teleph'ne Co.	Chariton, Iowa	450	15.00
Charter Oak Telephone company	Charter Oak, Iowa	266	8.86
Boone County Telephone Co.	Boone, Iowa	3,000	100.00
Cedar Valley Telephone company	Waterloo, Iowa	6,000	200.00
Estherville Telephone company	Estherville, Iowa	500	16.66
E. H. Martin Telephone company	Webster City, Iowa	1,600	53.33
Home Telephone company	Sioux City, Iowa	10,000	333.33
Home Telephone company	Oskaloosa, Iowa	4,000	133.33
North English and Green Valley Telephone company	North English, Iowa	100	3.33
Marshall Telephone company	Marshalltown, Iowa	3,000	100.00
Missouri Valley Telephone company	Missouri Valley, Iowa	400	13.33
Spencer Telephone company	Spencer, Iowa	600	20.00
Deloit Telephone company	Denison, Iowa	100	3.33
Cedar Rapids and Marion Tele. Co.	Cedar Rapids, Iowa	4,500	150.00
Winnebago Telephone company	Forest City, Iowa	100	3.33
Cherokee Telephone company	Cherokee, Iowa	700	23.33
Spirit Lake Telephone company	Spirit Lake, Iowa	2,000	66.67
Sheldon Telephone exchange	Sheldon	1,100	36.67
Bishop Telephone company	Central City, Iowa	1,750	58.33
Standard Telephone company	Waukon, Iowa	3,600	86.67
Jefferson Telephone company	Jefferson, Iowa	1,100	36.67
Davis City and Pleasanton Tele. Co.	Pleasanton, Iowa	250	8.33
Western Electric Telephone Co.	Britt, Iowa	5,000	166.67
Perry Telephone company	Perry, Iowa	1,240	41.33
Conway Telephone company	Conway, Iowa	650	21.67
Missouri and Iowa Telephone Co.	Lineville, Iowa	560	18.67
Logan Telephone company	Logan, Iowa	100	3.33
Whittemore Exchange Teleph'ne Co	Whittemore, Iowa	180	6.00
Union Electric Telephone company	Waucoma, Iowa	1,500	50.00
Tabor Telephone company	Tabor, Iowa	350	11.67
Tri-City Telephone company	Clinton, Iowa	1,600	53.33
Richland Telephone company	Richland, Iowa	150	5.00
Leon Telephone company	Leon, Iowa	400	13.33
Jefferson County Telephone Co.	Fairfield, Iowa	700	23.33
Wayne County Telephone company	Lineville, Iowa	280	9.33
Commercial Telephone company	Toledo, Iowa	770	25.67
Commercial Telephone company	Humeston, Iowa	500	16.67
Commercial Telephone company	Lineville, Iowa	100	3.33
Lake City Telephone company	Lake City, Iowa	210	7.00
Mutual Telephone company	Des Moines, Iowa	10,000	333.33
Emmetsburg Telephone company	Emmetsburg, Iowa.		
Emmetsburg Telephone company	Truro, Iowa	100	3.33
Greene and Western Telephone Co.	Greene, Iowa	780	26.00
Carbon Telephone company	Carbon, Iowa	100	3.33
Moravia Telephone company	Moravia, Iowa	100	3.33
Oelwein Telephone company	Oelwein, Iowa	500	16.67
Missouri Valley Telephone company	Minneapolis, Minn	3,700	123.33
Missouri Valley Telephone company	Elkport, Iowa	100	3.33
Lamoni Telephone company	Lamoni, Iowa	400	13.33
Chariton Telephone company	Chariton, Iowa	440	14.67
Pin Oak Telephone company	Dubuque, Iowa	180	6.00
Wapsy Valley Telephone company	Troy Mills, Iowa	300	10.00

STATEMENT No. 41—CONTINUED.

NAME OF COMPANY.	ADDRESS.	Taxable value.	Amount of tax.
Citizens' Telephone company.....	George, Iowa	50	1 67
Manchester Telephone company....	Manchester, Iowa	600	20.00
Washington Telephone company....	Washington, Iowa	2,000	66.67
Villisca and Milford Telephone Co..	Villisca, Iowa.....	200	6.67
Seymour Telephone company.....	Seymour, Iowa.....	500	16.67
Wayne County Telephone company.	Corydon, Iowa.....	700	23.33
Russell and Confidence Tele Co.....	Russell, Iowa.....	130	4.33
Thurman and McPaul Teleph'ne Co.	Thurman, Iowa..	100	3.33
Peoples' Telephone company.....	S'gourney, Iowa	500	16.67
Northwestern Tele. Exchange Co....	Lowell, Mass	770	25.67
Northwestern Tele. and Construc. Co	Charles City, Iowa.....	2,000	66.67
Hanamo Toll Line company	Maryville, Mo.....	450	15 00
Total	.....	$ 931,938	$ 31,064.63

STATEMENT No. 41.

Showing assessment of telegraph and telephone companies for 1899.

NAME OF COMPANY.	ADDRESS.	Taxable value.	Amount of tax.
Western Union Telegraph company.	195 Broadway, N. Y.	$ 529,780	$ 17,759.33
Postal Telegraph Cable company	Des Moines, Iowa	68,250	2,275.00
American Telephone and Teleg. Co.	18 Courtland street, N. Y.	16,150	538.33
Iowa Telephone company	Davenport, Iowa	221,515	7,383.83
Nebraska Telephone company	Omaha, Neb.	10,000	333.33
Woodbine Telephone company	Woodbine, Iowa	1,600	53.33
Clearfield & Lenox Telephone Co.	Clearfield, Iowa	1,940	64.67
Chariton & Newton Telephone Co.	Chariton, Iowa	1,250	41.67
Boone County Telephone company	Boone, Iowa	3,330	111.00
Cedar Valley Telephone company	Waterloo, Iowa	16,370	545.67
Estherville Telephone company	Estherville, Iowa	650	21.67
The E. H. Martin Telephone Co.	Webster City, Iowa	3,080	102.67
Home Telephone company	Sioux City, Iowa	10,000	333.33
Home Telephone company	Marion, Iowa	600	20.00
Home Telephone company	Oskaloosa, Iowa	5,360	178.67
North English Telephone company	North English, Iowa	100	3.33
Marshall Telephone company	Marshalltown, Iowa	3,445	114.83
Spencer Telephone company	Spencer, Iowa	600	20.00
Deloit Telephone company	Denison, Iowa	100	3.33
Cedar Rapids & Marion Teleph'ne Co.	Cedar Rapids, Iowa	12,750	425.00
Winnebago Telephone company	Forest City, Iowa	300	10.00
Bishop Telephone company	Central City, Iowa	5,120	170.67
Standard Telephone company	Waukon, Iowa	4,758	158.60
Jefferson Telephone company	Jefferson, Iowa	1,860	62.00
David City & Pleasanton Tel'ph'n Co.	Pleasanton, Iowa	250	8.33
Western Electric Telephone Co.	Britt, Iowa	16,170	539.00
The Perry Telephone company	Perry, Iowa	5,760	192.00
Conway Telephone company	Conway, Iowa	1,064	35.47
Missouri & Iowa Telephone Co.	Lineville, Iowa	660	22.00
Logan Telephone company	Logan, Iowa	150	5.00
City Telephone company	Tabor, Iowa	600	20.00
Tri City Telephone company	Clinton, Iowa	2,000	66.67
Richland Telephone company	Richland, Iowa	160	5.33
Leon Telephone company	Leon, Iowa	650	21.67
Jefferson County Telephone Co.	Fairfield, Iowa	1,170	39.00
Wayne County Telephone company	Allerton, Iowa	440	14.67
Commercial Telephone company	Toledo, Iowa	440	14.67
Lake City Telephone company	Lake City, Iowa	481	16.04
Mutual Telephone company	Des Moines, Iowa	10,000	333.33
Emmetsburg Telephone company	Emmetsburg, Iowa	300	10.00
Greene & Western Telephone Co.	Mason City, Iowa	3,210	107.00
Moravia Telephone company	Moravia, Iowa	680	22.67
Oelwein Telephone company	Oelwein, Iowa	750	25.00
Kriebs & Beddon Telephone line	Elkport, Iowa	100	3.33
Lamoni Telephone exchange	Lamoni, Iowa	1,040	34.67
Chariton Telephone company	Chariton, Iowa	875	29.17
Pin Oak Telephone company	Dubuque, Iowa	600	20.00
Citizens Telephone company	George, Iowa	100	3.33
Manchester Telephone company	Manchester, Iowa	750	25.00
Washington Telephone company	Washington, Iowa	4,000	133.33
Villisca & Milford Telephone Co.	Villisca, Iowa	200	6.67
Seymour Telephone company	Seymour, Iowa	1,770	59.00
Wayne County Telephone exchange.	Corydon, Iowa	1,455	48.50
Russell & Confidence Telephone Co.	Russell, Iowa	240	8.00
Thurman Telephone company	Thurman, Iowa	780	26.00
Peoples Telephone company	Sigourney, Iowa	602	20.07
The Northwestern Tele. exchange	Lowell, Mass	5,520	184.00
Northwestern Tele. & Construc. Co.	Charles City, Iowa	8,750	291.67
Hanamo Toll Line company	Maitland, Mo	390	13.00
Humeston Telephone company	Humeston, Iowa	250	8.33

STATEMENT No. 41—Continued.

NAME OF COMPANY.	ADDRESS.	Taxable value.	Amount of tax.
Albion Farmers Telephone Co.	Florenceville, Iowa	720	24 00
Atlantic, Mt. Etna & Corning Tel. Co.	Cumberland, Iowa	350	11.67
F. P. Hocker Telephone exchange	Audubon, Iowa	700	23.33
Central Telephone company	Rockwell City, Iowa	2,600	86 67
Audubon & Kimball Telephone Co.	Audubon, Iowa	395	13 17
Buckeye Telephone company	Bethlehem, Iowa	100	3.33
Buffalo Center Tele. and Ex. Co.	Buffalo Center, Iowa	100	3 33
Boone & Marshalltown Tele. Co.	Boone, Iowa	1,160	38.67
A. W. Chamberlain Tele. system	Stratford, Iowa	465	15 50
Corydon & Powers Telephone Co	Lineville, Iowa	400	13.33
Citizens Telephone company	Mt. Etna, Iowa	440	14.67
Ft. Dodge Telephone company	Ft Dodge, Iowa	1,125	37.50
Greene Valley & Wellman Tele. line.	North English, Iowa	120	4.00
Germania & German Val. Tele. line.	Germania, Iowa	260	8.67
Henry County Telephone company.	New London, Iowa	100	3 33
Kendallville & Cresco Telephone Co.	Cresco, Iowa	110	3.67
Des Moines & Southwestern Tele. Co.	Clearfield, Iowa	650	21.67
Indianola Mutual Telephone Co.	Indianola, Iowa	1,100	36.67
Lake Mills Telephone company	Lake Mills, Iowa	100	3.33
Lorimer & Macksburg Telephone Co.	Lorimer, Iowa	130	4.33
Missouri Valley Electric Light Co.	Missouri Valley, Iowa	500	16.67
North English & Greene Val. Tel. Co.	North English, Iowa	100	3.33
Iowa & Nebraska Telephone Co.	Spirit Lake, Iowa	13,840	461.33
Osceola & Southern Telephone Co.	Osceola, Iowa	190	6.33
Ottumwa Telephone company.	Ottumwa, Iowa	600	20.00
Knoxville Electric Telephone Co	Knoxville, Iowa	1,350	45.00
Overland Telephone company.	Hiteman, Iowa	484	16.13
Oakley Telephone company	Oakley, Iowa	100	3 33
Rock Rapids Telephone company	Rock Rapids, Iowa	1,900	63.33
Wayland Telephone company	Wayland, Iowa	100	3.33
A. & J. A. Van Wagener Tele. line	Sioux City, Iowa	600	20.00
D. Vetter Telephone line	Grant, Iowa	100	3.33
W. L. D. Telephone company	Humeston, Iowa	810	27 00
Truro & St. Mary's Telephone line	Truro, Iowa	102	3.40
Iowa & Missouri Telephone Co.	Mt. Ayr, Iowa	2,500	83.33
Western Telephone company	Princeton, Mo.	2,500	83.33
Canton Co-operative Telephone Co.	Canton, S. D	Not assessed.	
Iowa County Mutual Telephone Co.	Ladora, Iowa	Not assessed.	
Total		$1,028,845	

STATEMENT No. 42.

Abstract of the assessment of real estate in the state as reported by the several counties for 1897 and the equalized value as fixed by the state board of equalization for the years 1897 and 1898, and the personal property reported by the counties for the year 1898.

COUNTIES.	Acres of land.	Reported taxable value per acre.	Equalized taxable value per acre.	Reported taxable value of land.	Reported taxable value of town lots.	Reported taxable value of land and town lots.	Increase, per cent, by board	Decrease, per cent, by board.	Equalized taxable value of land and town lots.	Reported taxable value of personal property not changed.	Reported taxable value of railroad properties not changed.	Reported taxable value.	Equalized taxable value.	Tree exemptions.
Adair	365,067	$6 68	$7.35	$ 2,387,056	$ 380,183	$ 2,767,239	10	...	$ 3,034,343	$ 520,154	$ 208,469	$ 3,495,862	$ 3,762,966	$ 9,463
Adams	266,626	7 96	7.96	2,120,331	260,727	2,381,058		....	2,427,396	436 212	317,380	3 131,650	3,180,988	22,872
Allamakee	409,515	5.19	5 71	2,126,322	399,456	2,525,778	10	..	2,525,778	636,381	256,730	3,418,889	3,418,889	941
Appanoose	322,159	7.77	8.00	2,505,718	778,767	3,284,485	3	...	3,399,397	657,163	534,749	4,476,397	4,591,309	4,284
Audubon	283,449	8 42	8 42	2,386,504	211,845	2,598,349	...	..	2,598,349	458,968	110,920	3,168,237	3,168,237	87,557
Benton	442,016	11.80	11.80	5,216,609	940,641	6,157,250	.	..	6,172,353	1,207,151	633,938	8,048,339	8,063,442	5,763
Black Hawk	347,971	10 90	11 34	3,762,702	2,210,405	5,973,107	4	...	6,233,289	1,590,196	599,335	8,162,638	8,422,820	.....
Boone	358,957	9 35	9.35	3,358,872	924,506	4,283,378	....	..	4,283,378	895,276	552,971	5,731,625	5 731 625	19,125
Bremer	269,987	8 82	8.82	2,381,128	399,931	2,781,059	...	....	2 804,120	731,419	236,774	3,739,252	3,762,313	2,088
Buchanan	349,261	10 55	10.55	3,685,173	883,827	4,569,000	...	....	4,569,000	914,644	353,782	5,837,426	5,837,426	1,000
Buena Vista	355,060	6.98	7.47	2,473,559	414,308	2,887,867	7	....	3,115,376	558,353	298,841	3,745,061	3,972,570	112,950
Butler	363,858	8.59	8 59	3,127,534	547,049	3,674,583	..	....	3,620,551	775,614	412,893	4 863,090	4,809,058	24,074
Calhoun	352,726	7.97	8 21	2,810,769	426,401	3,237,170	3	...	3,248,746	560,840	312,438	4 110,448	4,122,024	96,011
Carroll	354,226	7.25	8 19	2,582,442	471,164	3,053,606	13	....	3,065,632	623,698	577,488	4,254,792	4,266,818	66,551
Cass	367,040	9.75	9.75	3,480,816	836,272	4 317,088		.	4,323,736	859,463	431,383	5,607,934	5,614,582	.....
Cedar	355,357	12.46	12 09	4,433,923	675,624	5,109,547	....	3	4,998,202	1,162,664	617,547	6,889,758	6,718,413	.....
Cerro Gordo	358,204	7.83	7.83	2,803,683	1,103,427	3,907,110	...	....	3,907,110	748,923	438,447	5,094,480	5,094,480	73,744
Cherokee	365,583	8.05	8.05	2,954,813	463,078	3,417,891	...	...	3,434,884	728,736	282,391	4,429,018	4,446,011	92,692
Chickasaw	307,270	7.13	7.13	2,190,964	336,186	2,527,150	...	...	2,550,811	588,068	318,738	3,433,956	3,457,617	.....
Clarke	274,397	7.53	7.53	2,063,845	350,326	2,414,171	...	....	2,427,078	446,751	348,268	3,209,190	3,222,097	6,597
Clay	351,198	5.13	5.63	1,791,553	332,269	2,123,821	10	...	2,096,434	450,895	197,528	2,772,244	2,744,857	101,081
Clayton	482,968	6.99	6.99	3,382,864	533,187	3,916,051	...	....	3,967,007	1,225,172	539,754	5,680,977	5,731,933	.....
Clinton	428,918	11.00	11.00	4,706,190	2,378,180	7,084,370	...	....	7,111,665	1,986,428	1,008,183	10,078,981	10,106,276	.....
Crawford	440,627	8.69	8.69	3,830,660	418,618	4,249,278	....	...	4,270,095	773,057	559,050	5,581,385	5,602,202	73,288
Dallas	369,574	10 14	9.84	3,747,021	758,698	4,505,719		3	4,505,719	889,406	604,486	5,999,611	5,999,611	11,218
Davis	319,289	7.13	7.84	2,275,009	332,623	2,607,632	10	....	2,619,197	532,959	314,379	3,444,270	3,455,835	.....
Decatur	326,210	6.65	6.65	2,167,724	465,766	2,633,490	..	....	2,649,664	573,812	320,034	3,527,336	3,543,510	.....
Delaware	354,079	8.40	8.99	2,973,150	515,854	3,489,004	7	....	3,498,993	863,643	470,937	4,833,584	4,833,573	197

STATEMENT No. 42—CONTINUED.

COUNTIES.	Acres of land.	Reported taxable value per acre.	Equalized taxable value per acre.	Reported taxable value of land.	Reported taxable value of town lots.	Reported taxable value of land and town lots.	Increase, per cent, by board.	Decrease, per cent, by board.	Equalized taxable value of land and town lots.	Reported taxable value of personal property not changed.	Reported taxable value of railroad properties not changed.	Reported taxable value.	Equalized taxable value.	Tree exemptions.
Des Moines	256,640	12 70	12.70	3,259,964	2,904.402	6,164,366	....	...	6,159,905	1,608.637	459,831	8,223,834	8,228,378	.....
Dickinson	235,730	5.24	5 24	1,242,695	273,880	1,516,575	..	...	1,524.817	255.612	149,157	1,921,344	1,929,586	95,809
Dubuque	372,435	9.62	10.29	3,583,253	5,946,446	9.529,699	7	....	9,563,829	2,822,956	625,222	12,977,877	13,012,007	.....
Emmet	248,924	5.28	5.49	1,314,866	308,246	1.623,112	4	...	1,667,232	245,867	69,973	1,938,942	1,983,062	72,863
Fayette	451.744	8.29	8 29	3,744,482	631,374	4,375.756	....	...	4,374,746	1,058,671	488,583	5,922,010	5,922,000	8,710
Floyd	309,838	8.21	8 21	2,543,134	601,863	3,144,997	...	...	3,170,496	739,498	340,534	4,225,029	4,250,528	18,478
Franklin	361,371	8 52	8.52	3,068,296	241,691	3,309,987	....	...	3,331,460	568,060	268,618	4,146,665	4,168,138	62,459
Fremont	316,278	9.36	9 36	2,960,699	520,473	3.481.172	....	....	3,492,532	851,338	337,465	4,659,970	4,671,331	84,956
Greene	364,226	9.52	9.52	3.467,637	446,608	3,914.245	...	...	2,923.062	690,127	461,263	5,065,635	5,074,452	106,794
Grundy	312,364	9.27	9.27	2.894,457	283,411	3,177,868	....	....	3,170,017	655,218	214,615	4,047,701	4,039,850	13,650
Guthrie	377.256	7.88	7 88	2,973,548	632,910	3,606,458	...	....	3,606,458	668,634	453,021	4,728,113	4,728,113	33,400
Hamilton	355,279	8.62	8 62	3,061.763	622,426	3,684,189	....	...	3,700,658	711,819	435,096	4,831,104	4,847,573	38,100
Hancock	356,362	5.77	5 94	2,055,089	248,645	2,308,734	3	...	2,391,010	394,603	384,846	3,063,183	3,150,459	158,643
Hardin	347,239	8 01	8.33	2,782.589	638,945	3,421,534	4	..	3,421.534	943,586	559,127	4,924.247	4.924.247	45,580
Harrison	429,485	10.03	9.73	4,307,200	888,334	5,196.094	...	3	5.171,873	926,492	588,520	6,711,046	6,686,885	38,919
Henry	269,375	10.88	10.88	2,930,354	878,377	3,808,731	...	...	3,830,406	923,701	357,988	5,090,420	5,112,095	3,000
Howard	291,852	7 77	7.77	2,268,633	433,938	2,702,571	....	....	2,725,714	583,025	197,411	3,483,007	3,456,150	18,612
Humboldt	269,634	7.85	7 85	2,115,873	319,766	2,435,638	....	...	2,449.273	503.740	393,502	3,332,930	3,346,515	88,105
Ida	295 440	9.18	9 46	2,436,753	287,476	2.724,238	3	...	2,818,169	530,902	158,724	3,413,854	3,507,786	101,850
Iowa	373,522	8 77	9.12	3,277,590	352,702	3,630,292	4	....	3,787,731	909,728	410,226	4,950,258	5,107,697	47,022
Jackson	397,965	7 16	7.66	2,847,660	756,325	3,603,985	7	....	3,8:7.310	1,191,205	329,432	5,124,622	5,397,947	.....
Jasper	453,292	9.91	10 21	4,490,288	934,428	5.424,816	3	...	5,443,900	1,277,064	734,273	7,426,173	7,455,257	7,440
Jefferson	271,650	10.92	10.92	2,966,581	645,650	3,612,231	...	....	3,626,065	747,565	588,485	4,952,281	4,966,135	8,407
Johnson	388 608	11.73	11.73	4,556,472	1,750,073	6,306,545	...	...	6,346,541	1,327,316	519,644	8,153,505	8.193,501	.....
Jones	353,987	11.49	11.49	4,037,437	610,770	4,628,207	...	....	4,656,965	1,204,967	403,665	6,246,859	6,265,617	.....
Keokuk	362,816	12.21	11.84	4,430,526	729,808	5.160,334	....	3	5,160,334	1,116,952	467,952	6,745,238	6,745,238	.....
Kossuth	601,834	6.45	6.90	3,883,139	531,559	4,404,698	7	....	4,404,698	690,532	516.942	5,612,152	5,612,152	267,961
Lee	322,765	10.84	10 84	3,500,239	3,855,614	7,355.853	....	...	7,456,217	1,449,632	809,526	9,615,010	9,715,374	8,065
Linn	436,313	12.07	12.07	5,278,962	4,107,988	9.381,950	....	...	9,537,949	1,943,618	911,906	12,237,474	12,393 478	.....
Louisa	250,767	8.87	8.87	2,224,872	356,033	2,580,905	...	..	2,580,057	537,153	364,045	3,472,103	3,480,255	3,526
Lucas	273,967	7.89	7.89	2,162,128	416,718	2,578,846	....	...	2,578,846	500,477	404,912	3,484,235	3,484,235	.....
Lyon	363,819	7.08	7.08	2,576,611	327,504	2,904,115	...	...	2,910,125	418,308	432,752	3,755,175	3,762,185	.....
Madison	355,463	7.61	8.14	2,734,143	340,853	3,064,996	7	....	3,310,890	662,884	203,452	3,906,333	4,242,227	.....
Mahaska	358,651	11.71	12.06	4,200,180	1,099,114	5,299,294a	3	....	5,457,065	1,141,863	433,698	6,933,850	7,081,621	10,638

Marion	302,600	10.39	10.39	3,642,490	936,715	4,599,198	.....	4,599,198	1,060,897	295,991	6,056,086	6,056,086	.....	
Marshall	364,044	11.15	11 15	3,946,337	1,416,349	5,362,686	.....	5,362,679	1,099,899	972,350	7,374,925	7,375,818	.....	
Mills	265,547	10.08	10 08	2,677,354	466,579	3,143,933	.....	3,143,933	778,447	624,950	4,547,330	4,547,330	57,541	
Mitchell	268,916	8 26	8.26	2,367,738	374,344	2,742,072	.....	2,776,612	720,668	212,333	3,696,563	3,711,103	4,694	
Monona	425,679	5.73	5 93	2,440,796	326,868	2,767,664	4	2,896,563	690,099	390,583	3,848,346	3,977,365	.....	
Monroe	273,742	7.09	7 94	1,923,138	372,647	2,295,785	3	2,308,188	523,940	487,263	3,306,988	3,314,391	9,336	
Montgomery	263,137	11 53	11 53	3,030,884	751,190	3,782,064	.....	3,801,471	720,572	396,656	4,899,202	4,918,699	9,465	
Muscatine	265,283	12 31	12.92	3,277,169	1,983,360	5,260,529	5	5,260,529	1,271,228	716,079	7,247,836	7,247,836	....	
O'Brien	349,370	7 00	7.70	2,444,774	439,564	2,884,338	10 ...	3,182,034	572,532	419,419	3,876,289	4,173,985	164,775	
Osceola	246,058	5 67	5.90	1,367,573	150,947	1,518,522	4	1,518,522	261,883	270,260	2,050,665	2,050,665	90,800	
Page	330,279	10 73	11 48	3,546,191	896,156	4,442 247	7 ...	4,462,990	998,062	391,530	5,828,839	5,847,582	28,574	
Palo Alto	349,445	4 82	5.64	1,683,745	289,305	1,973,050	17 ...	2,311,630	494,182	343,252	2,810,434	3,149,014	117,725	
Plymouth	543,599	7.34	8 29	3,991,812	692,356	4,684,168	13	5,310,900	768,623	512,670	5,965,461	6,592,193	177,057	
Pocahontas	358,220	7 02	7.02	2,516,150	280,357	2,796,507	.....	2,797,451	521,165	272,494	3,590,166	3,591,110	149,786	
Polk	326,054	12 90	12.90	4,332,641	14,816,060	19,148,701	....	18,899,944	2,480,862	1,096,900	22,666,463	22,417,706	15,185	
Pottawattamie	581,274	10 66	10 66	6,202,780	3,665,906	9,868,686	.....	9,964,763	1,836,324	1,424,026	12,119,536	12,215,612	81,849	
Poweshiek	368,519	9 14	9 14	3,367,531	830,607	4,198,238	.....	4,179,531	1,021,873	536,123	5,756,234	5,737,527	.....	
Ringgold	342,774	6 80	7 00	2,330,100	296,155	2,626,255	3 ...	2,680,113	549,764	312,516	3,488,535	3,542,293	21,115	
Sac	357,883	7.95	8.74	2,845,919	431,148	3,277,087	10 ...	3,294,753	758,826	259,789	4,295,702	4,313,368	88,110	
Scott	277,178	15 33	15.33	4,249,310	4,105,615	8,354,925	... .	8,518,940	3,992,480	514,987	12,862,392	13,026,407	.....	
Shelby	374,477	8 49	8 53	3,177,945	381,946	3,561,871	4	3,723,148	631,700	332,025	4,516,596	4,676,873	48,631	
Sioux	471,498	7.83	8 38	3,704,116	516 775	4,220,891	7	4,526,265	787,773	767,256	5,775,920	6,081,294	142,969	
Story	352,449	9.31	9 31	3,280,978	735,239	4,016,262	.....	4,040,994	1,000,395	648,669	5,665 377	5,690,059	27,595	
Tama	447,377	9 90	9 90	4,373,431	1,037,302	5,410,733	... .	5,415,178	1,024,867	727,601	7,173,201	7,177,641	.....	
Taylor	329,472	8.79	8.79	2,895,202	444,867	3,340,069	.....	3,340,069	730,462	236,013	4,306,544	4,306,544	41,485	
Union	263,730	8.11	8.11	2,149,793	851,264	3,001,057	.....	3,013,850	549,456	482,982	4,033,497	4,046,290	18,012	
Van Buren	303,286	9.43	9 43	2,860,439	550,047	3,410,486	.....	3,424,508	663,767	298,955	4,373,208	4,387,225	.....	
Wapello	260,619	10.63	10.73	2,614,614	3,189,420	5,804,034	7 ...	5,804,084	877,412	675,294	7,356,741	7,356,741	.....	
Warren	358,115	9 16	9.43	3,280,329	531,507	3,811,836	3	3,827,955	854,295	366,133	5,032,303	5,048,423	.....	
Washington	349,304	11.34	11.24	3,961,746	869,236	4,830,982	....	4,869,357	1,131,672	416,026	6,368,680	6,417,055	3,912	
Wayne	331,009	7.32	7.83	2,421,917	405,067	2,826,984	7 ...	3,048,729	801,438	406,497	4,034,969	4,256,714	.....	
Webster	444,258	8.39	8.39	3,737,841	1,315,173	5,043,013	.....	5,058,717	950,708	783,491	6,727,212	6,736,916	76,050	
Winnebago	238,619	5.16	5 68	1,232,459	347,769	1,580,228	10 ...	1,739,645	330,628	163,578	2,074,429	2,233,846	142,246	
Winneshiek	429,605	9 05	9.05	3,890,345	569,678	4,459,993	.....	4,491,121	898,364	350,364	5,708,721	5,739,849	.....	
Woodbury	536,386	7.21	7.21	3,867,223	4,481,556	8,348 779	.....	8,348,779	1,670,113	598,271	10,617,163	10,617,163	229,049	
Worth	253,135	5.52	5 91	1,400,167	170,666	1,570,833	7	1,698,215	415,354	173,344	2,159,531	2,286,913	77,090	
Wright	360,133	6.84	6.84	2,457,200	446,365	2,883,565	... .	2,891,215	591,157	406,339	3,881,051	3,888,701	112,686	
Total	34,723,212	$8.74	$8.92	$303,330,148	$103 072,225	$406,402,373	.....	$411,556,521	$88,084,467	$44,686,794	$539,093,634	$544,247,782	$3,982,556	

STATEMENT No. 43.

Showing the reported and adjusted actual value of lands and town lots, the reported and adjusted taxable value of real estate, the reported taxable value of railroad property, the adjusted taxable value of personal property, and the total adjusted taxable value of each county, as reported by the county auditors to the auditor of state and equalized by the state board of review, for the year 1899.

COUNTIES.	ACRES OF LAND.	Average value per acre.	Adjusted actual value per acre.	Reported actual value of land.	Per cent of increase.	Per cent of decrease.	Adjusted actual value of land.	Reported actual value of town lots.	Per cent of increase.	Per cent of decrease.	Adjusted actual value of town lots.	Reported actual value of land and town lots.	Exemptions.
Adair	364,813	$26.95	$21.95	$ 9,832,382	2¼	....	$ 9,832,382	$ 914,286	....	....	$ 914,286	$ 10,746,668	$ 242,756
Adams	271,223	31.51	31.51	8,547,157	....	....	8,547,157	930,101	....	....	930,101	9,477,258	229,066
Allamakee	407,732	21.21	21.85	8,650,195	3	....	8,909,701	1,681,255	3	....	1,731,692	10,331,450	50,889
Appanoose	319,881	28.75	30.19	9,198,893	5	....	9,658,943	2,286,926	5	....	2,401,272	11,485,824	19,260
Audubon	309,926	30.72	30.72	9,520,381	....	....	9,520,381	887,944	..	....	887,944	10,408,325	222,921
Benton	442,431	47 28	45.84	20,907,731	....	3	20,280,499	3,635,068	...	3	3,526,016	24,542,799	67,511
Black Hawk	350,552	42.42	42.42	14,870,656	....	....	14,870,656	9,335,763	....	....	9,335,763	24,206,419	495,835
Boone	357,196	48.98	38.99	13,929,181	....	..	13,929,181	4,025,548		....	4,025,548	17,954,729	410,933
Bremer	374,737	37.09	37.09	10,191,779	....	....	10,191,779	1,993,691	....	....	1,993,691	12,185,470	284,374
Buchanan	356,881	36.84	36 84	13,139,255	....	....	13,139,255	2,794,266	....	..	2,794,266	15,933,521	304,517
Buena Vista	351,672	33 79	33.78	11,883,636	....	3	11,526,854	1,611,618	....	3	1,563,270	13,495,254	.....
Butler	356 511	34 45	34.45	12,284,580	....	..	12,284,580	2,051,106	....	....	2,061,106	14,345,686	314,626
Calhoun	352,325	31.98	31.98	11,315,963	....	..	11,315,963	1,656,980	..	....	1,656,980	12,972,943	61,393
Carroll	355,912	35.98	35.98	12,806,180	....	..	12,806,180	1,819,212	....	..	1,819,212	14,625,362	.....
Cass	350,187	36.53	36.53	12,795,231	....	....	12,795,231	2,885,397	..	..	2,885,397	15,680,628	294,327
Cedar	356,400	49.80	49.80	17,751,968	...	....	17,751,968	2,298,204	..	..	2,298,204	20,050,172	.....
Cerro Gordo	356,871	31.44	31.44	11,220,096	...	..	11,220,096	4,837,110	...	....	4,837,110	16,057,206	384,768
Cherokee	365,735	33.37	33.37	12,205,094	...	....	12,205,094	1,972,374	....	....	1,972,374	14,177,468	308,636
Chickasaw	306,263	30.50	30.50	9,341,535	...	..	9,341,535	1,620,305	....	...	1,620,305	10,961,840	10,000
Clarke	273,533	26.85	26.20	7,344,349	5	....	7,711,566	1,134,601	5	....	1,191,331	8,478,950	165,512
Clay	351,524	23.83	25 83	9,062,675	...	..	9,062,675	1,393,474	....	....	1 393,474	10,476,149	.....
Clayton	488,867	27.86	27.86	13 620,575	...	....	13,620,575	2,331,258	..	...	2,331,258	15,951,833	316,768
Clinton	428,919	44.84	44.84	19,235,096	...	..	19,235,096	8,999,612	....	....	8 999,612	28,234,708	.....
Crawford	441,068	31.62	31 62	13,943,056	...	....	13,943,056	1,690,309	....	..	1,690,309	15,633,365	.....
Dallas	361,402	41.17	39.88	14,899 168		3	14,452,193	2,624,344	....	3	2,547,554	17,525,512	16,264
Davis	318,096	25.20	26.97	8,017,143	7	.	8,578,343	964,738	7	..	1,032,270	8,981,881	33,218
Decatur	339,294	25 85	26.63	8,513.838	3	...	8,769,253	1,549,590	3	..	1,596,078	10,069,428	56,823
Delaware	354,709	36.93	36.93	13,100,880	....	....	13,100,880	1,916,608	....	....	1,916,608	15,017,488	.....
Des Moines	253,917	41.13	43 58	10,443,662	5	....	10,965,845	10,170,765	5	....	10,679,303	20,614,427	74,907

Dickinson	245.206	21.07	21.07	4,956,819	....	....	4,956,819	1,107,304	....	....	1,107,304	6,064,123	124,556
Dubuque	376,911	39.05	39.05	14,719,595	....	....	14,719,595	23,407,208	....	....	23,407,208	38,126,798	232,568
Emmet	244,204	23 28	23 28	5,713,615	....	....	5,713,615	1,265,141	....	....	1,265,141	6,978,756	18,520
Fayette	453,381	33 16	33.16	15,004,794	....	....	15,004,794	2,662,922	....	....	2,662,922	17,667,716	19,532
Floyd	312,542	35.82	35 82	11,199,974	....	....	11,199,974	2,767,496	....	....	2,767,496	13,967,470	282,796
Franklin	369,583	35.09	35.09	12,971,817	....	....	12,971,817	1,228,835	....	....	1,228,835	14,200,652	365,569
Fremont	311,765	36.40	35.40	11,378,351	....	....	11,378,351	1,877,939	....	....	1,877,939	13,256,290	45,777
Greene	355,213	38 29	38.29	13,602,558	....	....	13,602,558	1,484,808	....	....	1,484,808	15,087,366	31,466
Grundy	311,662	42.25	42.25	13,163,342	....	....	13,168,342	1,068,366	..	..	1,068,366	14,236,708	10,700
Guthrie	376,916	28.93	28.93	10,904,375	..	....	10,904,375	1,920,542	....	....	1,920,542	12,824,917	111,481
Hamilton	358,313	35.10	35.10	12,577,036	..	....	12,577,036	2,589,508	..	...	2,589,508	15,166,544	285,139
Hancock	356,362	23.83	23.83	8,498,168	....	...	8,498,168	1,034,644	....	....	1,034,644	9,532,812	29,152
Hardin	350,214	34.76	34.76	12,175,682	...	....	12,175,682	2,690,694	....	...	2,690,694	14,866,376	27,718
Harrison	433,957	27.13	29.49	11,773,928	7	....	12,793.103	2,655,360	7	...	2,841,235	14,429,288	289,928
Henry	268,315	40.01	41.69	10,725,969	4	...	11,165,408	2,714,566	4	..	2,833,148	13,450,535	78 347
Howard	291,905	32 01	32.01	9,344,454	....	...	9,344,454	1,603,947	....	....	1,603,947	10,948,401	12,732
Humboldt	269,268	31 30	31.30	8,428,466	..	...	8,428,466	1,199,468	....	...	1,199,468	9,627,934	40,780
Ida	270,536	35.95	35.95	9,726,266	..	...	9,726,266	1,132 264	....	....	1,132,264	10,858,530	245,340
Iowa	372,946	32.85	37.31	13,253 680	5	...	13,916,364	1,425,288	5	....	1,496,552	14,678,968	232,976
Jackson	391,621	29.27	29.27	11,464,790	...	..	11,464,790	2,909,110	....	...	2,909,110	14,373,900	70,780
Jasper	448,958	41.50	41.50	18,633,765	...	.	18 633,765	3,813.081	...	....	3,813,081	22,446,796	82,984
Jefferson	270,882	34.23	36.64	9,274.741	7	....	9,923,973	2,141,780	7	....	2,291,704	11,416,531	170,248
Johnson	386,015	44.58	44.58	17,209,331	..	....	17,209,331	5,152,901	....	...	5,152,901	22,362,232	14,358
Jones	356,414	42 61	42.61	15,190,166	...	....	15,190,166	2,335,066	....	.	2,335,066	17,525,232	.....
Keokuk	258,588	38.53	40.57	13,777,331	5	....	14,466,198	2,222,891	5	....	2,334,035	16,000,232	73,876
Kossuth	602,836	28.06	28.06	16,919.459	..	....	16,919,459	2,052,206	....	.	2,052 206	18,971,665	32,698
Lee	322,764	34.86	34.86	11,254,688	....	...	11,254,688	11,325,355	....	....	11,325,355	22,580,043	148,678
Linn	411,221	48.88	48 88	20,101,644	....	.	20,101,644	15,614,708	...	....	15,614,708	35,716,352	267,868
Louisa	249,119	34.43	34.43	8,658,905	...	....	8,658,905	1,297,395	....	....	1,297,395	9,956,300	25,160
Lucas	272,603	25.32	30.48	7,902,695	5	....	8,297,829	1,627,510	5	...	1,708,886	9,530,205	52,441
Lyon	352,410	29.31	29.31	10 331,956	..	...	10 331,956	1,622.208	....	...	1,622,208	11,954,164	21,180
Madison	351,752	29.50	30.39	10,376,728	3	...	10,688,030	1,264,964	3	...	1,302,913	11,641,692	.....
Mahaska	357,470	42.71	42.71	15,269,546		...	15,269 546	4,482,412	....	...	4,482,412	19,751,958	77,968
Marion	351,112	36.35	37 44	12,764 508	3	...	13,147,443	2,715,190	3	....	2,796,646	15,479,698	.....
Marshall	351,579	42.46	42.46	14,931,324	...	...	14,931,324	5,744,200	..	....	5,744,200	20,675,524	73,188
Mills	264,821	42.48	42.48	11,252,132	....	....	11,252,132	1,603,472	....	...	1,603,472	12,855,604	53,088
Mitchell	289,051	34.58	34.58	9,997,252	..	...	9,997,252	1,545,964	..	...	1,545.964	11,543.216	36,920
Monona	434,512	24.26	24.26	10,543,792	...	...	10,543,792	1,159,480	....	...	1,159,480	11,703,272	241.772
Monroe	273,423	25 14	26 40	6,875,422	5		7,219,198	964,184	5	....	1,012,393	7,839,606	139,063
Montgomery	263,840	45 14	42.89	11,910,431	..	5	11,814,909	2,644,804	....	5	2,512,564	14,555,235	293 310
Muscatine	267,172	46.06	46.06	12,308,224	....	....	12,308,224	8,682,035	..	...	8,682.035	20,990,"59	58,793
O'Brien	319,378	31.11	31.11	10 980,220	...	.	10.980,220	2,015,697	..	....	2.015,697	12,995,917	.. ...
Osceola	232,805	23.34	23 34	5 912,789	..	...	5.912,789	669,338	...		669,338	6.582,127	162,009
Page	333,180	42.01	42.01	13,997.168	...	.	13,997.1 8	2,822,699	...		2.822,699	16,819,867	187,394
Palo Alto	349,121	20.23	21.25	7,065,538	5		7.418,605	1,250,063	5	..	1.312,566	8,315,401	34,840
Plymouth	532,603	32.05	33.05	17,075,151	...	.	17.075.151	2,576,785	..	.	2,576,785	19,651,936	8,000
Pocahontas	356,084	29.36	29.36	10.455,285		.	10,455.285	1,061,858	..		1,061.858	11.517,143	.....
Polk	352,583	55.21	55 21	19,467,594		.	19.467,594	41,196,544	....	.	41,196,544	60,664,138	195,164
Pottawattamie	590,715	42 36	44.06	25,024,303	4	.	26,025,280	13,928,544	4	..	14,485.686	38,952,852	561,748
Poweshiek	366,633	37.50	37.50	13,749,569	....	..	13,749,569	3,167,361	....	...	3,167,361	16,916,930	59,131

STATEMENT No. 43.—CONTINUED.

COUNTIES.	ACRES OF LAND.	Average value per acre.	Adjusted actual value per acre.	Reported actual value of land.	Per cent of increase.	Per cent of decrease.	Adjusted actual value of land.	Reported actual value of town lots.	Per cent of increase	Per cent of decrease.	Adjusted actual value of town lots.	Reported actual value of land and town lots.	Exemptions.
Ringgold	343,750	$37 14	$27 14	$ 9,328,630	....	....	$ 9,328,630	$ 1,020,260	....	..	$ 1,020,260	$ 10,348,890	$ 229,534
Sac	351,037	33.73	33 73	11,842,680	....	....	11,842,680	1 903,032		...	1 903,032	13,745,712	42,028
Scott	277,443	58 20	58.20	16,149,074	..	...	16.149 074	18.035,738	...	...	18 035.738	34,184,812	.....
Shelby	374.567	33.87	33 87	12,313,633	....	..	12,313,633	1,295,269	....	...	1,295,269	13.608,902	317,181
Sioux	466.585	36.59	36.59	17,064.850	....	....	17.064,850	2,031,855	....	...	2,031.855	19,096,705	37,720
Story	351.977	38.26	38.26	13,467,876	..	....	13.467.876	2,947,180	...	...	2.947,080	16,414,956	45,336
Tama	440,702	39.98	39 98	17,600,390	...	.	17,600,390	3.385,248	....	...	3,385,248	20,985,638	.....
Taylor	306,919	31.13	32.70	9,525,789	5	...	10.003.078	1.575,593	5	...	1,654,378	11,101,382	79,214
Union	263,730	31.58	31 58	8,329,329	....	....	8,329,329	2.873,963	....	..	2,873,963	11,203.292	213,203
Van Buren	302,277	30.65	32 82	9,265,024	6	....	9,820,925	1 663,622	6	....	1,763,439	10,928,646	30,878
Wapello	263,037	31.76	33 03	8,323,894	4	....	8.655,810	7.523,919	4	....	7,824,876	15,846,812	.....
Warren	360,279	35.20	35.20	12,683,901	..	....	12,683,901	1,959,597	...	....	1,959,597	14,643.498	88,219
Washington	350,645	42.12	42.12	14,782,600		....	14,782.600	3,876,527	..	.	2.876 527	17.659.127	108,607
Wayne	376.321	27.39	28.23	8,941,186	3	....	9,209,421	1,610,294	3	..	1,658.592	10,551,470	198,778
Webster	435,567	32.70	33.70	14,245,739	....	....	14,245.739	5,108,961	...	...	5,108,961	19.354,700	.....
Winnebago	245,975	25.35	25.35	6,235,481	....	...	6,235,481	1,587,124	..	...	1,587,124	7,822,605	178,205
Winneshiek	427,498	34 80	34.80	14,889,716	....	...	14,889,716	2,550,328	..	..	2,550,328	17.440.044	35,176
Woodbury	515,050	27.48	27.48	14,156,787	....	....	14.156 787	19,146,827	....	...	19,146.827	33,303,614	295,328
Worth	251,904	29.55	29.55	7,533,795	....	.. .	7,533.795	709,968	..	..	709,968	8,243,763	148,348
Wright	361,437	29.23	29.23	10,576,737	....	....	10,575,737	1,845,665		.. .	1.845,665	12,422,402	.....
Total	34.653.534	.....	....	$1,196.658,592	....	....	$1,204,932,766	$371,121.363	....	...	$373,520,290	$1.567,779.955	$12,077.733

STATEMENT No. 43.—CONTINUED.

COUNTIES.	Net reported actual value of land and town lots.	Adjusted actual value of land and town lots.	Exemptions for roads and homesteads.	Net adjusted actual value of land and town lots.	Reported taxable value of land and town lots.	Adjusted taxable value of real estate.	Reported taxable value of railroad.	Adjusted taxable value of personal property.	Total adjusted taxable value of county.
Adair	$ 10,208,912	$ 10,746,668	$ 242,756	$ 10,503,912	$ 2,625,978	$ 2,625,978	$ 203,317	$ 593,968	$ 3,423,263
Adams	9,348,192	9,477,258	230,066	9,248,192	2,312,048	2,312,048	317,514	454,298	3,083,860
Allamakee	10,280,561	10,641,393	50,889	10,590,504	2,570,140	2,647,626	256,780	620,691	3,525,047
Appanoose	11,466,564	12,060,215	19,260	12,040,955	2,866,641	3,010,239	584,676	689,076	4,283,991
Audubon	10,185,404	10,408,325	222 921	10,185,404	2,546,351	2 546,351	100,890	531,865	3,179,106
Benton	24,475,288	23,806,515	67,511	23,739,004	6,118,822	5,934,751	684,479	1,203,110	7,822,340
Black Hawk	23,710,584	24,206,419	495,835	23,710,584	5,927,646	5,927,646	599,248	1,671,777	8,198,671
Boone	17,543,796	17,954,729	410,933	17,543,796	4,385,949	4,385,949	552,615	898,531	5,837,095
Bremer	11,901,096	12,185,470	284,374	11,901,096	2,975,274	2,975,274	235,142	738,960	3,949,376
Buchanan	15,629,004	15,933,521	304,517	15,629,004	3,907,251	3,907,251	354,560	961,525	5,223,336
Buena Vista	13,495,254	13,090,124	.....	13,090,124	3,373,813	3,272,531	298,347	646,291	4,217,169
Butler	14,031,060	14,345,686	314,626	14,031,060	3,507,765	3,507,765	410,724	805,103	4,723,592
Calhoun	12,911,640	12,972,913	61,303	12,911,640	3,227,910	3 227,910	312,481	561,125	4,101,516
Carroll	14 625,392	14,625,392	.....	14,625,392	3,656,348	3,656,348	577,673	614,194	4,848,215
Cass	15,386,401	15,680,628	294,227	15,386,401	3 846 600	3,846,600	426,282	910,457	5,183,339
Cedar	20,050,172	20,050,172	.....	20,050,172	5,012,543	5,012,543	616,672	1,158,921	6,788,136
Cerro Gordo	15,672,438	16,057,206	384,768	15 672,438	3,918,110	3,918,110	437,525	732,196	5,087,831
Cherokee	13,868,832	14,177,468	308,636	13,868,832	3,467,208	3,467,208	281,984	757,236	4,506,428
Chickasaw	10,951,840	10,961,840	10,000	10,951,840	2,737,960	2,737,960	333,384	616,075	3,677,419
Clarke	8,313,438	8,902,897	165,512	8,737,385	2,078,360	2,184,346	344,010	494,806	3,023,162
Clay	10,476,149	10,476,149	.....	10,476,149	2,619,037	2,619,037	197,545	468,773	3,285,355
Clayton	15,605,065	15,951,833	346,768	15,605,065	3,901,266	3,901,266	539,754	1,186,867	5,627,887
Clinton	28,234,708	28,234,708	.....	28,234,708	7,058,677	7,058,677	1,009,388	1,857,836	9,925,901
Crawford	15,633,365	15,633,365	.....	15,633,365	3,908,341	3,908,341	558,670	839,136	5,306,147
Dallas	17,509,248	16,999,747	16,264	16,983,483	4,377,312	4,245,871	604,452	959,191	5,789,514
Davis	8 948,663	9,610,613	33,218	9,577,395	2,237,166	2,394,349	314,964	583,552	3,292,865
Decatur	10,006,605	10,365,231	56,823	10,308,508	2,501,651	2,577,127	320,034	599,206	3,496,367
Delaware	15,017,488	15,017,488	.....	15,017,488	3,754,372	3,754,372	472,013	843,625	5,069,010
Des Moines	20,539,520	21,645,148	74,907	21,570,241	5,134,880	5,392,560	459,950	1,555,390	7,407,800
Dickinson	5,939,567	6,064,123	124,556	5,939,567	1,484,892	1,484,892	149,365	276,120	1,910,377
Dubuque	37,894,230	38,126,798	232,568	37,894,230	9,473,558	9,473,558	626,534	2,733,626	12,833,718
Emmet	6,960,236	6,978,756	18,520	6,960,236	1,740,059	1,740,059	70,103	273,414	2,083,576
Fayette	17,648,084	17,667,716	19,632	17,648,084	4,412,021	4,412,021	489,562	1,037,330	5,938,913
Floyd	13,684,674	13,967,470	282,796	13,684,674	3,421,168	3,421,168	340,368	788,005	4,549,541
Franklin	13,835,083	14,200,652	365,569	13,835,083	3,458,771	3,458,771	266,394	569,258	4,294,923
Fremont	13,210,513	13,256,290	45,777	13,210,513	3,302,628	3,302,628	321,407	872,466	4,496,501
Greene	15,055,900	15,087,366	31,466	15,055,900	3,763,975	3,763,975	461,020	694,833	4,919,828

STATEMENT No. 43—CONTINUED.

COUNTIES.	Net reported actual value of land and town lots.	Adjusted actual value of land and town lots.	Exemptions for roads and homesteads.	Not adjusted actual value of land and town lots.	Reported taxable value of land and town lots.	Adjusted taxable value of real estate.	Reported taxable value of	Adjusted taxable value of personal property.	Total adjusted taxable value of county.
Grundy	$ 14,226,008	$ 14,236,708	$ 10,700	$ 14,226,008	$ 3,556,502	$ 3,556,502	$ 214,986	$ 774,743	$ 4,546,231
Guthrie	12,713,436	12,824,917	111,481	12,713,436	3,178,359	3,178,359	452,981	689,502	2,320,842
Hamilton	14,881,405	15,166,544	285,139	14,881,405	3,720,351	3,720,351	444,085	716,754	4,881,140
Hancock	9,503,660	9,532,812	29,152	9,503,660	2,375,915	2,375,915	381,646	385,695	3,143,256
Hardin	14,838,658	14,866,376	27,718	14,838,658	3,709,665	3,709,665	517,913	904,005	5,171,5-3
Harrison	14,139,360	15,639,338	289,928	15,349,418	3,534,840	3,837,353	587,963	970,877	5,396,193
Henry	13,372,188	13,988,556	78,347	13,910,209	3,343,047	3,477,552	357,112	919,946	4,754,610
Howard	10,935,669	10,948,401	12,732	10,935,669	2,733,917	2,733,917	198,806	507,727	3,440,450
Humboldt	9,587,154	9,627,934	40,780	9,587,154	2,396,789	2,396,789	393,662	527,762	3,318,213
Ida	10,613,190	10,858,530	245,340	10,613,190	2,653,297	2,653,297	158,503	574,728	3,386,528
Iowa	14,445,992	15,412,916	232,976	15,179,940	3,611,498	3,794,985	410,187	942,600	5,147,772
Jackson	14,303,120	14,373,900	70,780	14,303,120	3,575,780	3,575,780	329,412	1,101,758	5,006,970
Jasper	22,363,812	22,446,796	82,984	22,363,812	5,590,953	5,590,953	733,871	1,376,581	7,701,405
Jefferson	11,245,273	12,215,677	170,248	12,045,429	2,811,568	3,011,357	562,261	767,359	4,340,977
Johnson	22,347,874	22,362,232	14,358	22,347,874	5,586,969	5,586,969	520,134	1,330,852	7,437,455
Jones	17,525,232	17,525,232	.....	17,525,232	4,381,308	4,381,308	403,665	1,165,973	5,950,946
Keokuk	15,926,346	16,800,223	73,876	16,726,357	3,981,587	4,181,589	466,592	1,177,390	5,825,561
Kossuth	18,938,969	18,971,665	32,696	18,938,969	4,734,742	4,734,742	421,128	743,659	5,999,529
Lee	22,431,370	22,580,043	148,673	22,431,370	5,607,842	5,607,842	809,564	1,334,375	7,751,781
Linn	35,448,484	35,716,352	267,868	35,448,484	8,862,121	8,862,121	913,111	1,919,881	11,695,113
Louisa	9,931,140	9,956,300	25,160	9,931,140	2,482,785	2,482,785	388,935	551,763	3,423,483
Lucas	9,477,764	10,006,715	52,441	9,954,274	2,369,441	2,488,569	405,047	507,31[illegible]	3,400,931
Lyon	11,932,984	11,954,164	21,180	11,932,984	2,983,246	2,983,246	424,120	389,034	3,796,400
Madison	11,641,692	11,990,943	.....	11,990,943	2,910,423	2,997,736	268,338	707,175	3,973,249
Mahaska	19,573,990	19,751,958	77,968	19,673,990	4,918,498	4,918,498	485,621	1,167,235	6,571 354
Marion	15,479,698	15,944,089	.....	15,944,089	3,869,924	3,986,022	398,365	1,119,555	5 504,042
Marshall	20,602,336	20,675,524	73,188	20,602,336	5,150,584	5,150,584	870,143	1,086,925	7,107,652
Mills	12,800,516	12,855,604	55,088	12,800,516	3,200,129	3,200,129	617,320	771,442	4,588,891
Mitchell	11,506,296	11,543,216	36,920	11,506,296	2,876,574	2,876,574	230,253	716,228	3,823,054
Monona	11,462,500	11,703,272	241,772	11,461,500	2,865,375	2,865,375	390,576	716,767	3,972,718
Monroe	7,700,543	8,232,586	139,063	8,093,523	1,925,136	2,023,131	525,094	513,751	3,061,976
Montgomery	14,356,925	13,837,473	298,310	13,539,163	3,564,231	3,382,291	396,792	706,158	4,485,241
Muscatine	20,931,461	20,990,259	58,798	20,931,461	5,232,865	5,232,865	727,048	1,225,052	7,184,965
O'Brien	12,995,917	12,995,917	.....	12,995,917	3,248,979	3,248,979	419,690	615,893	4,284 562
Osceola	6,420,118	6,582,127	162,009	6,420,118	1,605,029	1,605,029	270,749	242,497	2,118,275
Page	16,632,478	16,819,867	187,394	16,632,478	4,158,118	4,158,118	390,403	1,028,768	5,577,289
Palo Alto	8,280,561	8,731,171	34,840	8,696,331	2,070,140	2,174,083	344,183	505,284	3,023,500

Plymouth	19,643,936	19,651,936	8,000	19,643,936	4,910,984	4,910,984	511,177	809,640	6,232,401
Pocahontas	11,517,143	11,517,143	.....	11,517,143	2,879,286	2,879,286	372,546	543,411	3,695,243
Polk	60,468,974	60,664,138	195,164	60,468,974	15,117,244	15,117,244	1,093,780	3,389,911	19,599,435
Poweshiek	38,361,104	40,510,966	561,748	39,949,218	9,987,304	9,987,304	1,424,295	1,706,063	13,117,702
Ringgold	16,857,799	16,916,930	59,131	16,857,799	4,214,450	4,214,450	534,805	1,044,612	5,793,867
Sac	10,119,356	10,348,890	229,534	10,119,356	2,529,839	2,529,839	312,396	599,594	3,441,829
Scott	13,703,684	13,745,712	42,028	13,703,684	3,425,921	3,425,921	259,307	823,462	4,508,690
Shelby	34,184,812	34,184,812	.....	34,184,812	8,546,203	8,546,203	516,075	3,610,533	12,672,810
Sioux	13,291,731	13,608,912	317,181	13,291,731	3,323,930	3,323,930	323,012	678,741	4,324,683
Story	19,058,985	19,096,705	37,720	19,058,985	4,764,746	4,764,746	766,790	810,316	6,341,852
Tama	16,369,620	16,414,956	45,236	16,369,620	4,092,405	4,092,405	649,412	1,012,295	5,754,112
Taylor	20,985,638	20,985,638	.....	20,985,638	5,246,409	5,246,409	728,317	1,080,542	7,055,168
Union	11,022,138	11,556,451	79,244	11,577,207	2,755,535	2,894,302	235,064	695,196	3,824,562
Van Buren	10,990,089	11,203,292	213,203	10,990,089	2,747,522	2,747,522	482,997	582,109	3,812,628
Wapello	10,897,768	11,584,364	20,878	11,553,486	2,724,442	2,888,371	298,955	677,975	3,865,301
Warren	15,846,813	16,480,696	.....	16,480,686	3,961,703	4,120,171	676,525	949,809	5,746,505
Washington	14,555,279	14,643,498	88,219	14,555,279	3,638,820	3,638,820	366,853	917,677	4,923,350
Wayne	17,550,520	17,659,127	108,607	17,550,520	4,387,630	4,387,630	415,424	1,269,064	6,072,118
Webster	10,352,692	10,868,013	196,778	10,669,235	2,668,173	2,667,309	406,319	870,562	3,944,080
Winnebago	10,354,700	19,354,700	.....	18,354,700	4,838,675	4,838,675	732,275	947,667	6,518,707
Winneshiek	7,644,400	7,822,605	178,205	7,644,400	1,911,100	1,911,100	163,578	351,756	2,426,434
Woodbury	17,404,868	17,440,044	35,176	17,404,868	4,351,217	4,351,217	350,364	935,550	5,637,131
Worth	33,008,286	33,303,614	295,328	33,008,286	8,252,072	8,252,072	597,866	1,845,161	10,695,099
Wright	8,095,415	8,243,763	148,348	8,095,415	2,023,854	2,023,854	172,900	408,745	2,605,499
	12,422,402	12,422,402	.....	12,422,402	3,105,601	3,105,601	406,114	557,702	4,069,417
Total	$1,555,702,223	$1,578,553,066	$12,077,733	$1,566,475,323	$388,925,555	$391,618,831	$44,736,070	$90,299,004	$526,653,905

STATEMENT No. 44.

Showing the assessment of personal property for 1898 in detail, as shown by supplemental reports of assessment, made by the county auditors to the auditor of state.

COUNTIES.	Taxable value of vehicles.	Taxable value of merchandise.	Taxable value of capital in manufactures.	Taxable value of moneys and credits.	Taxable value of furniture.	Taxable value of corporation stocks.	Taxable value of farming utensils, etc.	Taxable value of other property.	Taxable value of live stock.	Total taxable value of personal property.
Adair	$ 10,835	$ 91,382	.....	$ 68,133	$ 2,379	.....	.....	$ 35,728	$ 311,607	$ 520,154
Adams	4,788	59,260	.....	53,495	1,030	.....	.....	13,331	304,308	436,212
Allamakee	14,312	99,799	.....	237,663	3,456	.....	.....	43,809	227,442	636,381
Appanoose	14,740	101,653	.....	225,172	1,875	.....	.....	64,271	249,452	657,163
Audubon	2,617	78,671	.....	82,099	872	.....	.....	21,165	273,544	458,968
Benton	18,399	.....	.....	496,572	7,879	.....	.....	195,544	488,757	1,207,151
Black Hawk	23,738	.....	.....	764,396	4,810	.....	.....	364,415	432,837	1,590,196
Boone	17,956	136,387	.....	323,422	6,448	.....	.....	93,866	317,197	895,276
Bremer	12,344	102,329	.....	258,580	1,300	.....	.....	60,641	286,215	721,419
Buchanan	13,230	137,457	.....	354,922	2,723	.....	.....	20,681	385,633	914,644
Buena Vista	9,017	98,245	.....	118,408	7,504	.....	.....	27,623	297,561	558,358
Butler	16,719	24,161	.....	263,240	5,315	.....	.....	137,206	329,973	775,614
Calhoun	10,021	106,090	.....	106,551	2,275	.....	.....	63,487	272,416	560,840
Carroll	10,877	42,113	.....	147,833	4,076	.....	.....	98,244	320,555	623,698
Cass	19,044	.....	.....	198,090	2,188	.....	.....	219,728	420,413	859,463
Cedar	15,986	109,596	.....	503,673	3,665	.....	.....	45,053	484,742	1,162,664
Cerro Gordo	15,914	.....	.....	207,281	16,998	.....	.....	233,708	275,022	748,923
Cherokee	11,167	45,631	.....	187,527	1,241	.....	.....	100,262	382,908	728,736
Chickasaw	10,435	100,433	.....	211,050	1,085	.....	.....	28,264	236,851	588,068
Clarke	8,333	68,536	.....	103,988	3,193	.....	.....	26,786	235,916	446,751
Clay	6,744	70,563	.....	71,617	3,964	.....	.....	26,811	271,196	450,895
Clayton	18,483	151,499	.....	564,294	2,033	.....	.....	117,330	371,034	1,225,172
Clinton	22,892	274,810	.....	751,094	12,973	.....	.....	370,645	554,014	1,986,428
Crawford	6,682	95,208	.....	153,404	2,406	.....	.....	44,217	471,140	773,057
Dallas	16,802	161,272	.....	207,774	2,537	.....	.....	123,654	377,367	889,406
Davis	13,002	57,247	.....	195,447	2,238	.....	.....	18,066	236,269	522,259
Decatur	12,572	100,491	.....	122,547	5,685	.....	.....	33,974	298,543	573,812
Delaware	14,427	.....	.....	325,076	2,239	.....	.....	111,944	399,967	863 643
Des Moines	27,384	459,010	.....	716,571	4,080	.....	.....	145,318	256,374	1,608,637
Dickinson	4,831	.....	.....	60,579	6,654	.....	.....	65,009	118,539	255,612

Dubuque										2,222,244
Emmet	32,123	602,170		1,431,936	71,966			255,361	237,290	245,357
Fayette	5,229	31,621		46,022	118			37,026	124,970	1,056,671
Floyd	14,026	149,944		330,407	1,955			40,428	471,365	726,426
Franklin	14,676	107,895		311,817	8,430			32,285	264,895	568,060
Fremont	12,214	74,094		118,691	3,121			30,010	339,990	351,338
Greene	26,929	158,286		241,778	8,161			92,453	332,783	690,127
Grundy	12,051	106,158		162,931	3,138			65,366	339,481	655,218
Guthrie	12,559	8,511		175,052	16,265			95,958	346,973	668,634
Hamilton	11,633			185,306	6,852			176,894	317,949	711,819
Hancock	9,882	152,048		201,177	5,582			38,331	304,799	394,608
Hardin	6,572			66,897	968			104,919	215,247	943,586
Harrison	16,911	175,356		355,959	3,867			75,098	316,295	926,493
Henry	9,387	118,301		256,920	1,567			127,093	413,324	923,743
Howard	22,732	121,147		391,264	1,143			59,718	327,744	533,025
Humboldt	13,099	102,691		179,715	2,128			30,789	214,608	503,740
Ida	9,783	95,006		130,808	2,301			38,200	227,642	530,908
Iowa	1,719	84,094		122,498	994			7,443	314,234	900 726
Jackson	12,203	139,475		247,459	2,078			42,633	365,790	1,191,205
Jasper	13,040	175,575		581,200	4,855			50,515	364,320	1,377,084
Jefferson	15,399	167,302		412,339	9,325			119,788	552,981	747,563
Johnson	15,775	102,848		340,745	3,680			24,716	279,801	1,337,316
Jones	24,420	193,483		558,011	26,832			45,138	479,443	1,204,967
Keokuk	12,752	121,268		522,377	3,128			30,530	503,931	1,116,952
Kossuth	35,726	155,165		330,588	4,065			123,903	417,505	690,523
Lee	10,528	51,864		156,755	2,469			114,609	354,397	1,449,623
Linn	28,464	556,992		419,824	47,274			144,829	213,229	1,943,618
Louisa	26,296			692,777	11,392			682,672	530,481	527,153
Lucas	11,799	69,251		170,524	6,106			33,633	286,840	500,477
Lyon	19,018	74,395		123,886	2,421			39,799	241,058	418,308
Madison	8,476	5,749		75,786	1,996			164,620	161,681	662,884
Mahaska	13,395	93,686		131,464	3,149			58,255	362,935	1,141,868
Marion	30,556	230,301		377,342	4,237			94,305	405,122	1,060,897
Marshall	20,713	127,654		294,238	1,090			144,388	472,814	1,039,889
Mills	16,713	236,128		292,201	15,353			50,935	427,549	778,447
Mitchell	13,516	138,833		320,251	4,553			77,827	323,967	720,668
Monona	11,452	86,176		309,289	1,982			69,038	242,731	690,099
Monroe	8,908	74,461		130,433	1,834			30,425	444,539	523,940
Montgomery	8,626	60,800		116,522	2,199			121,800	213,993	720,572
Muscatine	11,952			167,944	36,875			173,014	330,787	1,271,228
O'Brien	17,433	339,265		448,454	4,488			147,902	313,685	872,532
Osceola	16,039			124,553	5,872			162,012	264,056	261,883
Page	4,988	13,676		67,877	1,055			58,316	115,971	993,062
Palo Alto	21,749	239,223		273,287	4,840			36,460	417,553	494,132
Plymouth	8,473	89,605		137,512	3,041			19,951	235,550	768,623
Pocahontas	8,807	148,673		154,934	8,457			41,198	406,555	521,165
Polk	7,662			133,532	565			119,902	259,504	2,480,862
Pottawattamie	42,712	840,145		962,271	64,121			179,503	392,100	1,826,824
Poweshiek	34,112			281,166	6,915			690,324	314,297	1,021,873
Ringgold	15,260	124,326		367,981	2,366			45,720	466,220	549,764
	9,789	74,739		95,295	1,588			33,968	334,365	

STATEMENT No. 44—CONTINUED.

COUNTIES.	Taxable value of vehicles	Taxable value of merchandise.	Taxable value of capital in manufactures.	Taxable value of moneys and credits.	Taxable value of furniture.	Taxable value of corporation stocks.	Taxable value of farming utensils, etc.	Taxable value of other property.	Taxable value of live stock.	Total taxable value of personal property.
Sac	$ 12,081	$ 136,889	.....	$ 188,544	$ 7,508	.....	.....	$ 11,986	$ 401,868	$ 758,826
Scott	29,563	869,884	.....	2,487,201	11,308	.....	.....	264,707	339,817	3 992,480
Shelby	7,001	101,635	.....	125,232	1,872	.....	.....	40,843	355,127	631,700
Sioux	20,674	147,227	.....	189,243	4,438	.....	.....	47,254	378,937	787,773
Story	22,505	203,229	.....	324,004	4,686	.....	.....	82,979	362,938	1,000,396
Tama	18,097	167,275	.....	194,768	10,509	.....	.....	111,533	532,635	1,034,867
Taylor	13,153	125,227	.....	180,745	6,621	.....	.....	46,652	358,061	730,462
Union	9,392	111,695	.....	114,571	13,466	.....	.....	28,201	272,133	549,458
Van Buren	15,216	100,689	.....	249,014	3,854	.....	.....	30,895	264,099	663,767
Wapello	14,507	.....	.....	332,333	11,002	.....	.....	324,814	194,757	877,413
Warren	14,358	108,444	.....	256,113	1,624	.....	.....	60 047	413,699	854,285
Washington	18,540	164,553	.....	459,794	4,190	.....	.....	99,918	334,683	1,131,672
Wayne	10,438	103,432	.....	358,181	3,097	.....	.....	31,461	294,889	801,488
Webster	12,666	236,898	.....	186,481	3,882	.....	.....	163,550	358,281	950,708
Winnebago	2,585	80,557	.....	78,084	1,242	.....	.....	18,253	149,902	330,623
Winneshiek	16,495	134,683	.....	360,678	9,026	.....	.....	29,975	347,507	898,364
Woodbury	20,733	16,461	.....	353,916	15,120	.....	.....	809,939	451,924	1,670,113
Worth	7,527	57,646	.....	123,178	3,893	.....	.....	32,960	190,155	415,354
Wright	3,942	123,929	.....	178,917	3,354	.....	.....	22,395	259,620	591,157
Total	$ 1,465,885	$ 12,659,543	.....	$ 29,422,389	$ 683,506	.....	.....	$ 10,469,669	$ 33,383,517	$ 88,084 509

STATEMENT No. 45.

Showing the cattle, horses, mules, sheep and swine, and the total and average value thereof assessed by the several counties for the year 1898.

COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.			Total taxable valuation by counties.
	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	
Adair	27,022	$ 185,835	$6.87	10,761	$ 82,727	$ 7.69	611	$ 4,768	$ 7.80	5,246	$ 4,656	$ .88	27,683	$ 33,711	$1.22	$ 311,607
Adams	26,939	190,519	7 07	8,531	71,476	8.37	665	6,195	9 31	10,678	8,490	.79	24,147	27,628	1.14	304,308
Allamakee	20,304	112,818	5.55	9,478	78,076	8 23	40	240	6.00	2,712	2 043	.75	31,939	44,265	1.38	237,442
Appanoose	16,730	145,831	8 72	11,579	78,282	6.76	590	4.302	7 30	6.479	3.734	.57	14,184	17,303	1.22	249.452
Audubon	21,196	154,731	7.30	9,075	82,901	9.13	551	5,329	9 6.	1,037	1,040	1 00	26,784	29,543	1.10	273,544
Benton	38,059	289,904	7.62	16,946	145.381	8 58	304	2.449	8.05	2,060	2,155	1.03	49,833	48,868	.98	488,757
Black Hawk	38,870	256,894	6 61	12,954	130,862	10.10	193	1,695	8.78	2.882	2,737	.95	36,730	40.649	1.12	432,837
Boone	24,822	168,845	6 80	12,630	109,898	8.70	576	4,157	7.22	1,36	1,111	.82	28,882	33,186	1 11	317,197
Bremer	29,187	176,016	6 03	8,556	84,674	9.90	43	300	7.00	1,361	1,247	.91	22,142	23,978	1 08	286,215
Buchanan	34,142	238.664	6 99	11,116	107,598	9.68	169	1.481	8 76	5,012	4.640	.92	28,797	33,249	1.15	385,632
Buena Vista	34,541	180 504	5 22	10,270	87,376	8.51	239	1,810	7 57	4,286	2 542	.59	36.110	25.329	.70	297,561
Butler	31,58	183,066	5.80	12,038	110,203	9.15	111	978	8.81	2,919	2,895	.99	31,327	32 831	1.05	3.9,973
Calhoun	23,642	149,440	6 32	10,983	83,980	7 64	379	3,433	9.06	2,981	2,901	.97	29,714	32,662	1.10	272,416
Carroll	28,807	180,543	6.27	10,786	95,470	8 85	377	3,180	8.43	697	837	1.20	37,278	40,525	1.07	320,555
Cass	31,379	235,183	7.49	11,480	118,177	10.29	867	12,691	14 63	6,363	7,953	1 25	30,295	46,409	1.53	420,413
Cedar	35,192	260,675	7.41	13,574	138,015	10 17	617	6,959	11.28	12,447	12,248	.98	56,464	66,845	1.19	484,742
Cerro Gordo	26,500	160,274	6 05	10,416	86,351	8 30	66	521	7.99	5,068	4,483	.88	21,766	23,393	1.08	275,022
Cherokee	35,643	243,312	6.82	10,049	94,525	9.40	137	1,348	9.84	1,653	1,518	.92	35,997	42,205	1.17	382,908
Chickasaw	25,469	130.178	5.11	8,961	82,375	9.19	43	326	7 58	2,016	1,813	.89	21,801	22,159	1.01	236,851
Clarke	19,860	142,359	7.17	8,935	66,029	7.39	433	3,387	7 82	4 358	3,468	.79	17,123	20,672	1.21	235,915
Clay	24.287	157,613	6.49	8,927	76,079	8 50	140	1,039	7.42	9,192	8,213	.89	25,546	28,252	1.11	271,190
Clayton	32,590	181,713	5.57	13,283	121,020	9.11	128	942	7 36	5,549	4,830	.87	44,289	62,529	1.41	371,034
Clinton	43,543	317,559	7.29	14 513	141,638	9 76	226	2,045	9.05	1,622	1,820	1.12	65,947	90,952	1.38	554,014
Crawford	43,594	279,508	6.41	12,103	107,054	8.84	718	6,653	9.13	4,076	3,756	.92	65,928	74,169	1.12	471,140
Dallas	31,486	220,098	7.00	13,336	109,325	8.20	547	4,886	8 93	4,032	3,267	.81	33,852	39,791	1.18	377,367
Davis	18,826	120,440	6 40	10,757	72,466	6.73	409	3,312	8.10	24,856	18,469	.74	18,547	21.582	1.16	236,269
Decatur	22,969	163,357	7.11	12,043	92.407	7 67	622	4,737	7.61	9,273	9,571	1.03	23,314	28,471	1 22	298,543
Delaware	34,357	221,313	6 44	10,183	123,397	12.11	112	1,194	10.66	3,192	3,156	.99	43,795	50,907	1.16	399,967
Des Moines	17,157	134,488	7.83	9,406	88,290	9.38	289	2,607	9.02	3,855	2,783	.72	22,815	28,256	1.24	256,374
Dickinson	8,841	58,982	6.67	5,467	45,302	8.25	100	711	7.11	4,538	3,334	.73	8,705	10,210	1.17	118,539
Dubuque	30,147	175,476	5 80	11,332	113,817	10.04	142	1,344	9 47	3,779	3,161	.84	43,267	43 582	1.01	337,380

STATEMENT No. 45—Continued.

Counties.	Cattle.			Horses.			Mules.			Sheep.			Swine.			Total taxable valuation by counties.
	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	
Emmet	11,601	$ 64,294	$5.84	6,025	$ 42,803	$ 7.10	179	$ 1,411	$ 7.99	2,060	$ 1,700	$ .82	12,364	$ 14,662	$1.18	$ 124,870
Fayette	38,617	260,985	6.75	13,500	154,513	14.45	152	1,485	9 77	4,098	3,535	.86	38,929	51,367	1.32	471,885
Floyd	22,550	140,356	6 22	10,828	94,505	9.15	66	593	9.00	6,078	5,647	.93	21,984	23,794	1 09	264,895
Franklin	29,224	188,911	6 46	10,746	94,964	8.84	159	1,323	8.32	4,383	3,837	.89	35,876	40,955	1.14	329,990
Fremont	24,882	175,783	7.34	11,367	92,294	8.12	1,939	17,495	9.02	753	732	.97	31,063	36,479	1 18	322,783
Greene	25,626	187,446	7 31	11,089	112,391	10.13	260	3,051	11.73	2,694	2,430	.90	29,489	34,163	1.17	339,481
Grundy	33,429	208,333	6 20	10,675	94,323	8.81	303	3,039	10.03	4,025	2,667	.66	36,771	38,511	1.05	346,873
Guthrie	26,367	183,883	6.97	11,595	92,824	8.00	454	3,587	7.90	4,885	4,900	1 00	27,476	32,755	1 19	317,949
Hamilton	27,135	171,294	6.31	10,785	93,402	8.66	304	2,705	8.87	2,512	1,754	.70	30,081	35,644	1.18	304,799
Hancock	18,784	122,680	6.53	8,760	71,039	8 11	187	1,477	7.90	773	750	.97	19,097	19,301	1 01	215,247
Hardin	29,750	192,428	6.47	9,717	83,264	8 57	160	1,332	8 32	7,445	6,479	.87	32,197	32,893	1 02	316,395
Harrison	35,374	256,743	7.54	12,740	100,122	7.86	975	9,725	9 97	639	559	.87	42,085	46,075	1 09	413,224
Henry	21,843	183,483	8.40	10,481	97,181	9 27	326	3,597	11.03	13,491	14,177	1 05	24,354	29,306	1.20	327,744
Howard	18,711	119,382	6.38	8,655	64,923	7.50	30	234	7.80	4,315	4.188	.97	21,707	25,881	1.19	214,608
Humboldt	21,056	129,459	6 15	7,876	68,453	8.70	165	1,350	8.18	2,930	2,613	.88	24,574	25,767	1.09	227,642
Ida	28,858	198,771	6.89	7,803	68,102	8.73	409	3,521	8.61	1,265	985	.78	40,453	42,845	1.06	314,224
Iowa	33,389	216,276	6.47	11,134	96,581	8.67	493	4,695	9.52	7,045	5,686	.81	37,753	42,552	1.12	365,790
Jackson	27,026	189,065	7 00	12,139	109,880	9.05	192	1,945	10 13	3,243	3,056	.94	43,561	60,280	1.39	364,220
Jasper	39,338	301,763	7.68	18,224	165,008	9.05	604	7,375	12.21	10,769	11,521	1.07	58,323	67,264	1.15	552,931
Jefferson	20,753	149,743	7.21	9,564	90,138	9.43	154	1,583	10 28	10,727	8,203	.76	23,756	30,134	1 31	279,801
Johnson	34,641	263,416	7.60	14,345	144,254	10.06	597	6,466	10 80	8,467	8,283	.97	45,812	57,024	1 05	479,443
Jones	37,795	299,768	7.93	11,142	125,668	11.28	287	3,391	11.80	2,274	2,651	1.16	51,477	72,447	1 41	503 931
Keokuk	27,476	203,374	7.40	15,981	152,360	9.53	754	6,399	8.49	6,496	5,504	.86	37,114	49,8 8	1.34	417,505
Kossuth	32,854	189,566	5.77	15,136	117,948	7 79	294	2,182	7 42	2,202	2,062	.94	31,396	42,539	1.35	354,297
Lee	18,617	125,288	6.72	10,660	89,999	8.44	461	4,066	8.82	13,768	11,293	.82	14,239	21,593	1.52	252,239
Linn	38,101	304,220	7.98	15,117	163,171	10 79	334	4,139	12 39	4,178	3,997	.95	39,403	54,954	1.39	530,481
Louisa	14,803	116,429	7.80	9,088	90,505	9.96	217	2,373	10 90	1,831	1,433	.78	20,706	26,100	1.26	236,840
Lucas	19,041	133,670	7.02	8,352	72,988	8.74	489	4,344	8.83	11,592	10,699	.92	16,084	19,357	1.20	241,058
Lyon	12,739	64,811	5.09	9,538	72,723	7.62	192	1,479	7.70	1,666	1,631	.90	19,112	21,037	1.10	161,681
Madison	27,924	213,321	7.64	12,861	102,626	7.98	650	5,658	8.70	5,209	4,695	.90	30,574	33,635	1 2[illegible]	362,935
Mahaska	26,092	199,614	7.65	15,240	131,343	8.62	961	8,576	8 92	17,475	14,035	.80	41,880	51,551	1.23	405,122
Marion	25,477	209,777	8.23	13,630	161,725	11 86	525	6,834	13.02	9,425	9,384	1.00	42,719	85,094	1 99	472,814
Marshall	32,326	242,510	7.50	12,025	116,465	9.69	258	2,314	8.96	27,853	17,386	.62	40,615	48,874	1.20	427,549
Mills	24,004	190,691	7.94	9,571	83,934	8.77	1,058	10,244	9.68	484	364	.75	34,749	38,731	1.11	323,967
Mitchell	22,279	139,703	6.27	8,566	74,410	8 69	62	461	7.43	5,250	4,524	.86	21,040	23,643	1.12	242,731

Monona	40,881	285,920	7.00	12,429	97,804	7.86	1,071	8,279	7.73	963	760	.77	47,007	51,776	1.10	444,530
Monroe	18,919	130,150	7 10	8,869	68,463	7.72	342	2,628	7.68	3,974	3,032	.76	14,759	19,716	1.34	213,993
Montgomery	27,869	202,359	7.26	8,667	83,139	9 55	516	4,801	9.3	1,856	1,652	.89	34,058	39,223	1.15	330 787
Muscatine	21,702	166,660	7.68	10,430	98,355	9.43	266	3,250	11.86	2,265	2,230	1.08	33,094	43,190	1.31	313,685
O'Brien	20,743	143,956	6 94	10,325	73,017	6.96	162	1,309	8.45	13,772	9,079	.66	26,418	37,635	1.03	264,056
Osceola	8,906	51 461	5.78	6,651	49,379	7.52	143	854	5.96	4,609	3,761	.80	9,90	10,618	1.07	115,971
Page	31,346	237,788	7 61	13,445	109,970	8.16	1,066	10,951	10.27	6,973	6,314	.91	44,378	54,530	1.18	417,558
Palo Alto	25,306	146,802	5.82	9,044	60 240	6.66	189	1,038	5.65	2,318	1,740	.75	20,593	21,740	1.25	236 550
Plymouth	34,465	209,526	6.08	4,305	126,919	31.80	475	4,218	8.87	1,560	1,262	.80	46,687	54,625	1.17	406,555
Pocahontas	25,222	155,709	6.17	9,796	71,349	7.28	328	2,424	7.39	2,721	2,180	.80	24,181	27,848	1.15	239 504
Polk	25,878	186,432	7 21	16,654	160,151	9.62	783	7,401	9.45	2,061	1,773	.86	26,970	36 344	1 22	392,100
Pottawattamie	59,841	511,981	8 55	19,369	187,807	9 70	1,741	26,007	14 94	13,106	8,247	.62	71,160	80,256	1.13	814,397
Poweshiek	35,495	263,158	7.41	13,079	125,197	9.57	606	1,751	2.89	19,350	14,339	74	54,339	61,785	1.13	466,320
Ringgold	29,505	209,601	7.10	11,814	83,397	7 06	672	5,810	8.65	9,798	7,962	.81	26,201	27,595	1.09	334,365
Sac	38,771	250,702	6.47	10,503	93,374	8.89	468	4,798	10.25	3,413	3,597	1.05	41,671	49,397	1.18	401,368
Scott	24,804	156,640	6.32	12,265	115,403	9.41	391	3,724	9.45	3,290	2,585	.79	50,658	61,465	1.19	339,317
Shelby	29,377	210,094	7 15	11,557	90,087	7.8.	677	5,500	8.27	2,720	2,508	.92	42,382	46,943	1.08	355,137
Sioux	28,666	190,330	6.64	14,582	123,108	8 44	534	4,866	9.11	5,380	4,132	.77	47,125	56,501	1 20	378,937
Story	28,144	192,171	6.83	13,602	126,824	9.32	582	5,184	9.74	3,986	3,812	.97	29,712	35,002	1.18	363,998
Tama	41,322	312,671	7 61	13,459	148,430	11.02	352	3,868	11.05	5,998	7,878	1.31	50,722	59,838	1.18	523,685
Taylor	27,569	205,512	7.46	12,910	101,561	7.86	570	5,427	9.52	4,330	4,124	.86	35,236	41,437	1.17	358,061
Union	23,336	171,415	7.35	8,586	71,627	8.34	312	2,798	8 97	5,790	5,108	.88	17,425	21,185	1.22	273,123
Van Buren	17,159	128,611	7.49	10,150	81,350	8 01	298	2,778	9.32	30,527	28,719	.94	16,380	22,641	1 38	234,099
Wapello	14,916	94,241	6 32	9,659	70,532	7 30	358	2,485	6.94	8,711	6,023	.69	16,583	21,476	1.30	194,757
Warren	28,285	238,018	8.06	14,112	132,893	9 42	651	6,055	9.30	7,631	8,050	1.05	29,569	38,653	1.31	413,699
Washington	26,370	203,087	7.70	13.187	121.782	9.23	511	5,702	11.15	3 238	2,955	.91	40,267	51,207	1.03	384,633
Wayne	28,119	174,128	6.19	13,992	84,792	6.53	706	5,996	8 49	5,590	3,379	.60	24,196	26,594	1.11	294,889
Webster	27,994	182,111	6.50	13,498	130,710	9 68	347	3,741	11.98	1,695	1,690	1.00	32,023	40,029	1.25	353,281
Winnebago	14,548	78.949	5.43	6,698	55,534	8.29	96	767	8 00	1,297	814	.66	12,809	12,838	1.00	149.902
Winneshiek	28,915	169,847	5.87	12,162	116,623	9 59	61	506	8.30	4,622	4,442	.96	50,296	56,099	1.12	347,507
Woodbury	41,409	250,177	6.04	18,252	143,934	7.89	863	6,814	7.90	1,798	1,670	.93	41,377	49,320	1.12	451,994
Worth	19,103	104,821	5.48	7,173	63,432	8 84	40	272	6.80	3,212	3,151	.92	17,218	18,479	1.07	190,155
Wright	23,382	146,442	6 26	10,492	81,205	7.74	256	1,874	7.32	1,694	1,420	.84	26,585	28,669	1.08	259,620
Total	2,721,548	$18,694,808	$6 87	1,115,546	$9,968,793	$ 8.94	41,492	$389,390	$ 9 39	558,305	$478,708	$ .86	3,235,512	$3,851,837	$1.19	$33,383,516

STATEMENT No. 46

Showing the assessment of personal property for 1899 in detail, as shown by supplemental reports of assessment made by the county auditors to the auditor of state, also, and as equalized by the state board of review.

COUNTIES.	Reported actual value vehicles.	Reported actual value household furniture.	Reported actual value moneys and credits.	Reported actual value corporation stocks.	Reported actual value merchandise.	Reported actual value other personal property.
Adair	$ 38,193	$ 12,558	$ 276,563	$ 47,788	$ 376,310	$ 121,993
Adams	32,163	27,049	88,970	28,054	269,960	35,208
Allamakee	49,141	5,117	733,243	215,059	373,861	127,655
Appanoose	53,805	14,288	876,434	36,325	402,913	178,792
Audubon	10,362	2,376	501,566	78,172	328,354	69,322
Benton	69,784	16,127	1,771,375	250,992	559,049	222,349
Black Hawk	91,944	15,400	2,685,572	581,824	1,177,200	270,400
Boone	69,127	18,149	1,236,670	5,486	538,240	318,656
Bremer	43,830	5,946	1,082,469	103,314	410,960	85,600
Buchanan	46,880	10,172	1,103,024	433,732	567,484	85,672
Buena Vista	39,541	23,559	509,423	7,200	405,452	88,743
Butler	59,928	15,374	1,083,580	10,539	440,132	144,363
Calhoun	38,938	1,618	371,502	50,820	316,468	224,664
Carroll	40,208	10,502	338,520	66,856	529,736	109,784
Cass	76,172	9,412	765,489	79,456	594,906	244,966
Cedar	55,749	20,220	1,974,728	24,060	414,544	239,864
Cerro Gordo	52,913	64,702	592,395	178,935	606,294	198,359
Cherokee	40,610	9,686	496,092	224,352	367,216	139,615
Chickasaw	41,341	32,168	843,840	13,453	396,347	82,894
Clarke	34,675	8,143	432,163	.....	293,272	101,298
Clay	26,150	16,036	341,027	1,333	276,4 7	80,197
Clayton	74 761	7,804	1,983,222	287,740	589,957	182,741
Clinton	77,156	41,620	2,543,580	787,008	1,092,736	592,404
Crawford	38,009	7,806	644,878	10,976	422,479	73,809
Dallas	63,723	8,368	1,090,880	598,747	17,796	288,578
Davis	61,104	14,665	826,897	1,484	230,227	73,608
Decatur	49,450	19,898	506,102	7,341	397,869	106,720
Delaware	57,014	8,806	1,204,638	9,156	368,244	78,166
Des Moines	81,113	12,503	2,483,759	483,105	1,708,716	366,464
Dickinson	20,508	24,752	200,775	48,085	188,409	86,741
Dubuque	134,784	300,876	4,082,729	1,304,738	2,841,835	755,554

Emmet	21,603	1,323				
Fayette	21,543	27,504	176,670	25,916	209,265	80,590
Floyd	57,482	32,618	1,461,634	42,668	611,844	153,568
Franklin	37,602	5,325	999,346	322,619	457,365	117,737
Fremont	90,804	40,027	424,219	4,758	289,298	131,662
Greene	45,649	12,902	946,994	69,257	710,581	283,301
Grundy	49,666	17,037	656,453	9,684	376,446	260,044
Guthrie	46,548	9,664	701,094	156,940	302,735	167,287
Hamilton	40,651	5,231	550,032	94,212	458,096	232,500
Hancock	23,642	11,994	512,660	285,034	576,440	133,792
Hardin	69,100	10,673	193,762	80,416	249,472	140,544
Harrison	36,242	11,862	1,153,897	200,069	611,064	162,210
Henry	77,400	10,735	1,040,881	30,092	486,118	520,803
Humboldt	40,858	5,584	1,322,976	251,134	501,307	179,532
Hancock	34,280	5,864	651,910	10,064	392,953	51,990
Ida	9,236	6,221	605,905	22,288	338,326	164,716
Iowa	43,624	8,402	477,339	2,946	312,034	60,899
Jackson	48,135	20,305	1,388,656	62,618	564,099	160,872
Jasper	68,189	34,815	2,130,660	513,880	87,680	61,990
Jefferson	54,289	10,658	2,040,471	71,104	670,201	241,299
Johnson	80,248	89,767	1,307,899	117,090	348,390	115,019
Jones	46,741	13,031	1,862,632	385,578	719,403	192,637
Keokuk	100,000	15,418	2,015,579	.....	435,874	138,853
Kossuth	31,366	10,541	1,665,456	238,643	579,532	364,354
Lee	113,982	97,077	479,018	180,956	540,456	197,747
Linn	94,265	155,142	1,033,779	702,194	1,997,817	331,876
Louisa	48,702	24,563	2,931,527	1,317,728	162,401	831,130
Lucas	47,905	11,830	705,617	13,384	286,412	105,872
Lyon	27,832	10,664	471,995	11,129	253,859	92,623
Madison	47,676	17,392	157,723	65,015	305,517	167,759
Mahaska	97,331	8,828	702,456	60,804	335,832	136,848
Marion	61,257	3,618	1,169,783	425,542	932,718	293,512
Marshall	66,354	50,978	1,806,952	302,527	518,139	194,938
Mills	47,884	16,936	1,202,569	3,046	934,066	219,743
Mitchell	41,147	9,314	823,496	117,032	457,684	263,152
Monona	32,800	4,729	1,155,298	161,800	344,844	121,633
Monroe	33,131	6,241	488,250	1,912	307,773	132,315
Montgomery	44,883	14,550	578,727	104,246	248,124	165,268
Muscatine	62,902	13,778	734,522	11,008	512,096	190,786
O'Brien	42,577	24,338	1,722,863	366,398	1,242,057	229,246
Osceola	17,514	5,679	373,307	160,410	462,232	161,640
Page	83,186	20,415	92,506	53,988	185,202	62,472
Palo Alto	26 608	11,893	1,109,311	52,295	890,571	141,733
Plymouth	40,660	28,158	360,720	167,119	374,483	118,053
Pocahontas	28,781	3,092	512,032	50,604	590,537	125,739
Polk	176,083	203,427	470,108	40,599	320,197	92,248
Pottawattamie	102,892	35,936	3,422,162	3,671,197	3,327,790	1,112,550
Poweshiek	60,320	15,758	915,667	515,109	1,250,940	543,456
Ringgold	38,580	11,026	1,414,931	65,505	502,957	128,304
Sac	47,288	18,294	437,478	4,828	325,316	97,219
			642,119	128,123	523,962	106,366

STATEMENT No. 46—CONTINUED.

COUNTIES.	Reported actual value vehicles.	Reported actual value household furniture.	Reported actual value moneys and credits.	Reported actual value corporation stocks.	Reported actual value merchandise.	Reported actual value other personal property.
Scott	$ 112,866	$ 60,845	$ 7,252,638	$ 2,329,790	$ 2,715,535	$ 473,091
Shelby	29,251	7,376	534,876	7,513	400,208	132,442
Sioux	71,195	19,566	620,319	91,280	542,988	203,523
Story	81,677	11,444	1,120,413	218,241	753,912	348,314
Tama	64,543	26,935	231,445	282,159	536,291	273,949
Taylor	52,990	18,067	610,484	11,740	499,574	153,378
Union	34,942	41,252	372,858	189,854	416,787	108,020
Van Buren	51,781	4,560	1,096,843	.....	387,383	111,058
Wapello	56,047	16,617	1,331,327	.....	1,229,704	244,657
Warren	60,554	10,464	1,261,652	4,458	393,546	222,149
Washington	75,606	8,784	2,116,934	227,526	637,641	218,916
Wayne	38,656	19,398	1,112,773	231,514	451,397	108,745
Webster	35,412	14,017	686,361	414,008	886,145	274,296
Winnebago	10,608	6,574	309,841	33,789	310,219	77,308
Winneshiek	47,960	15,928	1,466,328	6,500	562,244	112,572
Woodbury	85,022	85,198	1,329,615	139,326	2,634,623	844,143
Worth	24,310	13,014	516,906	5,900	218,834	58,931
Wright	14,584	11,458	407,158	211,260	497,005	110,793
Totals	$ 5,326,352	$ 2,418,553	$ 106,682,840	$ 22,132,498	$ 59,940,418	$ 20,404,406

NOTE—The reported and adjusted actual value of personal property, other than live stock, is the same, no change being made by the state board of review.

STATEMENT No. 46—CONTINUED.

COUNTIES.	HEIFERS 1 YEAR OLD.							HEIFERS 2 YEARS OLD.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	5,167	$20 54	....	..	$20 52	$ 106,141	$ 106,144	3,882	$24 96	7	..	$25.71	$ 84,423	$ 90,333
Adams	4,449	19 50	5	....	20.57	87,150	91,508	2,914	28.75	..	6	23 76	73,707	69,285
Allamakee	4,410	15 13	...	....	15.13	66,753	66,753	2,508	20.43	....	....	20.43	5..239	51,239
Appanoose	3,737	21.55	....		21.55	80,536	80,536	2,352	25 05	5	...	26 31	58,936	61,883
Audubon	3,858	24.00		23	16 91	83,638	65,230	2,221	27.00	....	10	24 18	59,667	53,700
Benton	6,463	16 00	15	....	18.73	105,335	121,135	4,584	24 00	....	..	24.00	110,069	110,069
Black Hawk	5,971	17 96	5	....	18.84	107,232	112,594	4,294	24.85	....	...	24 85	106,744	106,744
Boone	4,246	16 00	15	...	18.60	68,691	78,995	3,029	24 00	6	....	25.69	72,263	76,599
Bremer	5,247	14 00	12	....	15.32	71,778	80,391	4,091	19 00	11	..	21.63	79,698	88,465
Buchanan	5,609	19 00	....	....	19 00	106,976	106,976	4,194	23 00	6	..	24 43	96,568	102,468
Buena Vista	5,232	15.90	...	....	15 90	83,194	83,194	4,088	20.28	9	.	22.11	82,939	90.404
Butler	5,521	16 00	....	....	16.00	92,461	92,461	4,016	23.00	.	8	21 32	93,086	85,639
Calhoun	3,932	17.06	8	....	18 24	66,408	71,721	2,606	21 34	12	..	24 37	56,700	63,504
Carroll	4.615	17.67	....	....	17 67	81,566	81,566	2.510	22.72	5	..	26.35	57,022	59.873
Cass	5,113	19 97	....	..	19 97	102.134	102,134	3.413	27.90	....	..	27 90	95,215	95,215
Cedar	4,999	20 96	....	9	19 07	104,783	95,353	3.298	25.72	...	4	24.72	84,926	81,529
Cerro Gordo	4 009	16.00	...	9	15.06	64,111	60,161	2.609	21.00	....	..	21 00	55,064	55,064
Cherokee	4,419	20.00	17	....	23.48	88.694	103,772	3,197	27.00	...	17	22 75	87,616	72,721
Chickasaw	4,528	12.15	29	....	15.83	55,139	71,129	3,804	20.05	5	....	21.06	76.281	80,095
Clarke	3,741	21.27	...	...	21.27	79 564	79,564	2,642	25 98	....	....	28 95	63,869	63,869
Clay	4,581	15.48	7	....	17.04	72.938	78,044	3,000	19.95	11	.	22.15	59,855	66,439
Clayton	5,899	15 00	5	..	15.79	88,744	93,181	3,787	19.70	7	....	21.09	74,643	79,868
Clinton	6,199	19 84	.	4	19 04	122,969	118,050	3.551	25.08	...	....	25.08	89,042	89,042
Crawford	5,722	16.78	10	....	18 46	96.018	105,620	3.633	24.44	...	....	24.44	88,792	88.792
Dallas	4,728	19.60	....	....	19 60	92,233	92.233	2,425	32 00	.	15	27 99	79,866	67,886
Davis	3,331	20.97	....	....	20.97	69,652	69,652	1,854	24.02	9	..	26.18	44,529	48,537
Decatur	4,446	22.18	....	..	22 18	98,609	98,609	2,565	27.05	...	..	27.05	69,412	69,412
Delaware	5,791	16.69	8	...	18 03	96.660	104,393	3,923	23.25	5	..	24 42	91,240	95,802
Des Moines	2,439	20.76	..	..	20.76	50,634	50,634	1,369	27.10	....	..	27.10	37,104	37,104
Dickinson	2.287	18 06	..	8	16.64	41,359	38,050	1.535	23.96	....	7	22 29	36,793	34,217
Dubuque	5.049	17.35	9	....	18.93	87,678	95,569	2,491	21.48	14	..	24.48	53,494	60,983
Emmet	2,085	12.34	17	..	14.44	25.722	30,106	1,277	19.58	....	...	19 58	25,007	25,007
Fayette	6,764	16.00	....	....	16.00	109,249	109,249	5,339	20.33	....	....	20 33	109,561	109,561
Floyd	4,171	17.00	....	7	15.87	71,191	66,208	3,176	21.00	....	....	21.00	66,299	66,299

STATEMENT No. 46—CONTINUED.

COUNTIES.	HEIFERS 1 YEAR OLD.							HEIFERS 2 YEARS OLD.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Franklin	4,446	$16.76	....	13	$14.59	$ 74,522	$ 64,834	3,081	$23.46	....	13	$20.41	$ 72,283	$ 62 886
Fremont	2,672	17.40	18	....	20.52	46,464	54,828	1,754	24.50	9	....	26.79	43.108	46,988
Greene	4,597	23.75	....	21	18 81	108,204	85,481	3,073	27.23	....	11	24.24	83,652	74 450
Grundy	5,222	18.30	....	...	18 30	95,582	95,583	3,419	23.34	9	..	25.45	79,819	87,013
Guthrie	4,687	21.00	...	11	18 56	97,776	87,021	3,079	25 25	...	4	21.51	78,624	75.479
Hamilton	4,227	16.40	16	....	19.03	69,340	80.434	2,815	20.19	23	....	25.25	56,860	71,075
Hancock	3,254	13.12	19	...	14.42	39,452	46,948	2,136	19 17	5	....	20 68	42.068	44,171
Hardin	4,996	15.89	20	..	19.08	79,420	95,304	3,242	20.24	25	....	25 27	65,530	81,912
Harrison	4,283	18.90	....	...	18.90	83,185	83,185	3.025	23 30	...	.	23 30	71,963	71,963
Henry	3.154	22.68	....	5	21 55	71,536	67,959	2.030	29 83	....	11	26 55	60,567	53,905
Howard	3,605	16.42	....	4	15.56	59,197	56,829	2.443	22.11	....	4	21.22	54,004	51,844
Humboldt	3,410	20 00	....	27	14.27	66,644	48,650	2,364	24 00	....	15	20.51	57,029	48,475
Ida	3,855	16 00	15	....	18.32	61,426	70,640	2,537	24.00	....	....	24.00	61,288	61,288
Iowa	5,852	17 61	8	....	19.05	103,242	111,501	3.854	23 56	...	....	23.56	90,822	90,822
Jackson	5,253	19.85	....	4	19.05	104,230	100,061	3.432	24 09	....	....	24.09	82,695	82,695
Jasper	5,830	23 55	...	18	19.32	137,349	112,623	3,932	29.73	....	14	25.57	116,895	100,530
Jefferson	3,239	20 28	5	....	21 23	65,578	68,857	1,706	27.06	....	....	27.06	46,162	46,162
Johnson	5,267	22.41	...	15	19.05	118,044	100,337	3,127	30.24	....	15	25.70	94.546	80,364
Jones	6,009	20.29	....	6	19.17	122,531	115,179	3.792	27.03	..	9	24 60	102.530	93,302
Keokuk	4,457	20.00	6	....	21.42	90,080	95,485	3,005	24.00	10	....	29.90	81,688	89,857
Kossuth	5,380	12.47	16	....	14.47	67,104	77,841	3,877	17 96	12	....	20.12	69,654	78,012
Lee	3,330	19.18	11		21.29	63,880	70,907	2.044	24.04	9	....	26.69	49,134	53,556
Linn	6.264	21 00	.. .	9	18.93	130,279	118,554	3,503	26 00	....	5	24 64	90,841	86,299
Louisa	2,284	24.00	....	10	22.15	56,217	50,595	1,237	29.00	....	8	27.07	36,099	33,211
Lucas	3,545	22.85	....	5	21.71	81,018	76,967	2,196	27.48	..	....	27 48	60,367	60,367
Lyon	2,588	13.16	26	....	16.25	34,055	42,569	1.641	20 22	9	....	21 99	33,192	36.079
Madison	4,863	23 65	...	4	21.74	110,128	105,723	2,940	19.08	...	8	27.07	86,508	79,587
Mahaska	4,284	22.15	..	....	22.15	94.903	94.903	2,460	28.34	....	5	27 09	69,740	66,253
Marion	4.398	19.45	10	....	21.40	85,542	94,096	2,760	26 94	....	....	26.94	74,373	74,373
Marshall	7,232	20 61	8	..	22.66	148,879	160,789	*....	.....	....	....	.....	.....	.....
Mills	2,986	23.00	...	10	20.88	66.492	59,843	2,085	28.00	..	4	26.21	57,644	53.338
Mitchell	3.852	18 00	....	12	15.93	67,459	59,364	2.798	24.00	....	11	21.57	67,797	60,339
Monona	3,923	15 87	16	....	18.31	62,267	72,230	3,139	20.58	16	..	23.56	64.612	74,950
Monroe	3,346	21.37	....	....	21 37	71,405	71,405	1,954	26.15	....	....	26.15	51,091	51,091
Montgomery	3,569	16.23	26	....	20.46	57,959	73,028	2,889	24.34	10	....	26.83	58,172	63,980

Muscatine	3,179	21.67	....	....	21.67	69,518	69,518	2,143	26.33	....	....	26.33	56,390	56,390
O'Brien	3,703	17.98	....	7	16.67	66,483	61,339	2,619	21.91	....	....	21.91	57,490	57,490
Osceola	1,741	14.00	18	....	16 39	24,173	28,530	1,033	20.00	10	....	21.48	21,129	23,242
Page	4,669	21.57	....	4	20 73	100,820	96,787	3,586	26.04	..	....	26.04	67,342	67,342
Palo Alto	3,696	10.00	45	....	14.00	36,960	53,592	3,158	17.00	19	..	20.30	53,686	63,866
Plymouth	5,506	16 57	..	....	16.57	91,276	91,276	3,630	22.91	....	....	22.91	83,175	83,175
Pocahontas	4,222	19.55	....	25	14.66	82,546	61,910	2,615	25.14	....	17	20.87	65,741	54,565
Polk	4,278	20 13	....	....	20.13	86,129	86,129	2,696	26.70	....	....	26 70	72,000	72,000
Pottawattamie	6,418	23.65	..	12	22.20	152,704	134,340	4,419	31 90	....	15	27 06	140,666	119,566
Poweshiek	5,611	22.05	...	13	19.19	123,764	107,675	4,118	28.00	....	8	25.77	115,338	106,111
Ringgold	4,477	22 00	....	6	20 98	99,908	93,914	2,793	27.00	...	....	27.00	75,084	75,084
Sac	5,565	17.15	8	....	18 55	95,588	103,235	3,604	24 07	....	....	24.07	86,754	86,754
Scott	4,162	18.12	5	....	19.03	75,442	79,214	2,721	21.40	14	....	24.39	58,211	66,361
Shelby	5,211	18 74	...	....	18 74	97,675	97,675	3,466	24.63	....	....	24.63	85,375	85,375
Sioux	4,179	18.00	....	7	16.77	75,362	70,067	2,824	23.20	....	4	22.28	65,542	62,920
Story	4,675	19.77	..	....	19 77	92,425	92,425	3,235	26.09	....	....	26.09	84,153	84,153
Tama	6,835	22 20	...	14	19 11	151,626	130,398	3,883	26.70	....	4	25.62	103,619	99,474
Taylor	4,485	22 00	....	6	21.10	100,658	94,619	3,256	26.00	....	....	26.00	84,674	84,674
Union	4,013	21 00	....	....	21 00	86,256	87,256	2,998	26 00	....	....	26.00	78,768	78,768
Van Buren	3,117	21.08	....	....	21.08	65,730	65,730	1,890	27.97	....	5	26.57	52,865	50,222
Wapello	3,046	20 42	....	....	20.42	62,207	62,209	1,635	23.46	17	....	26.49	37,024	43,318
Warren	4,660	23 50	....	8	21.62	109,502	100,742	3,355	28.00	....	5	26.51	93,627	88,946
Washington	4,511	24.00	....	10	21.55	108,006	97,206	2,976	28.65	..	7	26.68	85,294	79,323
Wayne	4,886	18 28	17	....	21.40	89,355	104,545	3,479	21.38	24	....	26 51	74,375	92,235
Webster	4,445	16.00	18	....	18.86	71,037	83,812	3,172	24.00	6	...	25.27	75,616	80,153
Winnebago	2,576	11.23	28	....	14 37	38,988	37,105	1,784	17.49	15	....	20.12	31,209	35,890
Winneshiek	5,190	17.89	....	11	14 00	93,872	82,656	3,596	22 01	....	....	22.01	79,164	79,164
Woodbury	5,571	16.05	15	....	18.46	89,415	102,837	3,325	24.00	...	....	24.00	79,800	79,800
Worth	2,987	13.00	11	....	14.16	38,093	* 42,282	2,199	16.00	26	....	21 02	36,693	46,233
Wright	3,558	16.00	....	9	15.09	59,008	53,697	2,415	22 00	....	7	20.53	53,315	49,588
Total	440,022	.....	....	....	.....	$8,243,844	$8,244,717	285,955	....	....	....	.....	$6,937,145	$6,936,356

* Included in 1-year-olds.

STATEMENT No. 46—CONTINUED.

COUNTIES.	COWS.							STEERS 1 YEAR OLD.						
	Number.	Reported average value.	Increase, per cent	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	$ 12,544	$29.15	5	....	$30 46	$ 365,776	$ 382,164	7,421	$24.45	7	....	$26.17	$ 181,445	$ 194,146
Adams	9,896	29.00	...	...	29.00	288,109	288,109	5,970	26 00	....	....	26.00	155,185	155,185
Allamakee	11,913	24.65	5	....	25.88	293,689	308,373	1,859	20 30	.	....	20 30	37,734	37,734
Appanoose	9,865	28.78	....	..	28.78	284,015	284,015	5,749	26 14	5	....	27.45	150,292	157,806
Audubon	10,266	31 00	....	....	31.00	319,063	319,063	4,296	26 00	....	11	23.19	111,818	99,518
Benton	16,353	31.00	....	....	31.00	515,560	515,560	7,645	32.00		18	19 58	182,592	149,726
Black Hawk	17,566	29.55	....	...	29.56	519,312	519,312	6,252	21.36	22	....	26.06	133,556	162,934
Boone	12,995	30.00	....	....	30 00	396,373	396,373	3,819	23.00	6	....	24 48	88,203	93,492
Bremer	16,914	28 00	....	....	28.00	474,490	474,490	2,163	18 00	12	....	20.98	39,099	43,790
Buchanan	17,052	28 00	...	...	28.00	482,932	482,932	4,675	24.00	9	....	25.96	111,328	121,347
Buena Vista	12,774	27 80	..	...	27 80	355,188	355,188	6,792	20.04	....	....	20.04	136,132	136,132
Butler	15,513	27.00	....	....	27.00	424,984	424,984	4,655	23.00	....	12	20.67	108,342	96,281
Calhoun	11,839	26 11	5	...	28 31	319,160	335,118	3,571	21 12	8	....	22.83	75,536	81,578
Carroll	13,668	26 63	7	...	28 49	364,540	390,057	4,436	21 39	7	...	22.88	94,878	101,519
Cass	11,255	35.96	....	8	33.08	404.733	372,351	8,796	28.01	...	6	26.33	246,419	231,631
Cedar	14,986	29.77	..	....	29.77	445,934	445,934	6,929	28.50	....	8	26.22	197,473	181,676
Cerro Gordo	11,308	27.00	....	....	27 00	301,629	301,629	4,683	18 00	....	...	18 00	83,758	83,758
Cherokee	10,480	32 00	...	7	29 45	331,888	308,656	8,409	20.00	...	....	20.00	171,293	171,293
Chickasaw	15,296	24.30	7	....	26 00	371,756	397,779	2,609	15.98	26	....	20.14	41,696	52,526
Clarke	8,947	30 46	....	...	30 46	272,570	272,570	4,515	27.76	...	....	27.76	125,350	125,350
Clay	10,496	26.67	...	....	26.67	279,936	279,936	5,735	16.94	17	....	19 83	97,178	113,698
Clayton	20,839	24 60	5	....	25.85	513,100	538,755	2,786	19.60	....	....	19 60	53,571	53,571
Clinton	18,827	28 66	...	....	28 66	525,339	525,339	7,668	27.17	....	....	27.17	208,388	208,388
Crawford	14,253	29 27	...	....	29.27	417,223	417,223	8,415	23.89	...	....	23.89	201,040	201,040
Dallas	12,360	30.00	...	....	30.00	369,664	369,664	6 912	24.10	...	....	24.10	166,603	166,603
Davis	9,033	29.73	....	....	29 73	268,571	268,571	3,902	26 66	....	....	26.66	104,038	104 038
Decatur	10,928	30 26	...	....	30.26	330,482	330,482	4 605	28.42	...	....	28.42	130,872	130,872
Delaware	20,181	28 37	....		28 37	572,676	572,676	2,820	23.06	14	....	26.64	65,032	74,136
Des Moines	7.584	32.78	..	5	31 16	248,653	236,311	3,963	27 82	....	....	27.82	110,261	110,261
Dickinson	5,509	29.15	...	....	29.15	160,616	160,616	1,430	20.00		....	20.00	28,594	28,594
Dubuque	18,031	26 64	5	....	27.98	489,467	504,490	4,212	21.56	22	....	26.67	90,846	110,732
Emmet	5.391	26 53	....	....	26.53	143,089	143,089	2,608	16 67	10	....	18.34	43,494	47,843
Fayette	21,538	31 66	...	9	28.82	682,057	620,700	4,542	20.47	....	..	20.47	92,973	92,973
Floyd	11,503	28.00	...	....	28 00	321,538	321,538	2,934	22.00	....	8	20 03	63,673	58,580
Franklin	11,714	29.79	....	5	28.32	349,173	331,715	7,237	20 91	....	12	18.43	151,138	133,002

Fremont	6,966	31.15	....	....	31.15	217,624	217,624	5,668	23 65	11	....	26.27	138,875	154,151
Greene	12,232	31.56	....	5	29 99	359,683	359,581	4,631	27 28	...	15	22.15	126,148	107,226
Grundy	14,419	29.07	5	....	30.53	419,216	440,176	6,061	31.01	16	....	29 16	151,600	175,856
Guthrie	11,902	31 50	....	5	30.05	375,491	357,719	5,691	26.20	....	12	23.07	194,167	131,967
Hamilton	13,316	26 36	...	....	26 36	377,642	377,642	4,515	20.22	20	....	24 39	91,751	110,101
Hancock	9,072	26 35	....	....	26 35	239,016	239,016	3,226	19.99	....	6	18.39	64,680	59,506
Hardin	13,652	27.96	5	....	29.28	382,007	401,107	5,114	22.38	9	....	24.40	114,486	124,791
Harrison	12,276	29.45	....	....	29.45	362,486	362,486	5,328	23 52	....	....	23.52	126,090	126,090
Henry	7,741	33 11	...	5	31.33	256,379	242,561	5,435	28.98	...	....	28 98	155,235	157,325
Howard	11,375	27.51	....	....	27 51	312,889	312,889	1,777	18 80	7	....	20.11	33,399	35,736
Humboldt	9,588	31 00	..	9	27.92	294 157	267,683	4,369	24.00	....	23	18.69	106,069	81,674
Ida	7,737	31.00	....	....	31 00	238,854	238,854	7,022	20.00	15	....	23.45	143,188	164,666
Iowa	13,989	28 60	....	....	28 60	398,964	398,964	6,020	25.44	....	...	25.44	153,252	153,252
Jackson	15,018	27 88	....	....	27 88	418,700	418,700	4,536	26 34	....	....	26 34	119,515	119,515
Jasper	15,654	34 55	....	5	32.82	540,870	513,827	9,011	31 68	....	23	23 37	279,954	215,565
Jefferson	8,578	31.55	....	....	31.55	270,624	270,624	4,229	28.30	....	....	28 30	120,512	120,512
Johnson	16,377	32 32	...	....	32 32	529,519	529,519	5,431	32 05	...	18	26.31	174,220	142 860
Jones	17,776	....	5	....	35.32	597,666	627,549	6,819	30.12	...	....	30.12	205,391	205,391
Keokuk	12,275	31 00	...	....	31.00	383,527	383,527	4,748	24.00	14	....	27 57	114,795	130,866
Kossuth	19,803	25.09	5	....	26 06	496,947	516,123	4,775	16.06	14	....	18 34	76,693	87,428
Lee	9,908	29.03	5	....	30 49	287,701	302,086	2,605	25 88	5	....	27.18	67,435	70,806
Linn	19,956	31.00	....	5	29 23	613,964	583,266	6,790	27 00	....	....	27.00	184,740	184,740
Louisa	6,120	34.00	....	5	32.23	207,623	197,242	3,432	30.00	....	9	27.31	103,428	94,120
Lucas	8,322	34 78	..	5	31 05	289,504	275,089	4,328	26 09	5	....	27.40	112,920	118,576
Lyon	7,312	24.27	10	...	26 70	177,485	195,233	2,270	16 38	21	....	19.83	37,200	45,012
Madison	11,781	33.09	..	5	31.45	389 916	370,458	6,286	24 22	. .	5	27.76	183,676	174,493
Mahaska	12,343	31.50	....	....	31.50	389,844	389,814	4,783	29.93	....	....	29.93	143,179	143,179
Marion	10,583	30 98	....	....	30 98	327,835	327,835	5,676	28.10	....	....	28.10	159,500	159,500
Marshall	15,093	30.80	....	..	30 80	465,005	465,005	*.....	.	....	....	...	.....	.....
Mills	7,606	35 00	...	6	33 53	269,360	254,998	5,213	27.00	....	....	27 00	142,920	142,920
Mitchell	10,673	29.00	...	5	25.18	304,596	289,367	3,120	22.00	....	8	20 61	69,891	64,300
Monona	10,577	29.61	....	....	29.61	313,196	313,196	8,234	19 93	15	....	22.92	164,126	188,744
Monroe	7,995	31 60	....	....	31.60	252,520	252,520	3,581	28 07	....	....	28 07	100,568	100,568
Montgomery	8,599	27.46	8	....	30.23	236,209	259,829	5,198	23 61	11	....	26 21	133,741	136,242
Muscatine	9,724	31.52	....	....	31 52	306,479	306,479	4,023	26 90	....	....	26.90	108,238	108,238
O'Brien	10,228	26 93	....	....	26.93	275,492	275,492	5,234	20.62	....	....	20 62	107,951	107,951
Osceola	5,114	27 00	....	....	27.00	137,866	137,866	1,143	19.00	....	....	19 00	21,216	21,216
Page	11,797	29.91	....	....	29.91	352,845	352,845	7,154	27.60	..	....	27.60	197,465	197,465
Palo Alto	13,458	24.00	6	....	25.43	332,896	342,269	2,731	12 00	50	....	18.00	32,772	49,158
Plymouth	13,868	30.08	...	....	30 08	402,110	402,110	6,297	20.62	....	....	20.62	129,861	129,861
Pocahontas	11,757	28.49	...	5	27.06	325,006	318,256	4,014	21.24	...	13	21.27	98,271	85,496
Polk	12,690	33 00	....	....	33.00	406,089	406,089	4,867	25.30	....	....	25.30	122,956	122,956
Pottawattamie	17,020	39.60	....	13	34 42	673,554	585,993	10,542	31.65	...	17	26.27	333,669	276,946
Poweshiek	13,649	31.24	....	....	31.24	426,385	426,385	6,943	27.30	....	10	24.57	189,475	170,528
Ringgold	10,848	30 00	....	....	30.00	318,546	318,546	6,319	28 00	....	6	26.00	173,855	163,424
Sac	12,637	28.53	....	....	28.53	389,182	389,182	7,167	21.01	9	....	22.90	150,597	164,150
Scott	12,821	29.80	....	....	29.80	411,931	411,931	2,911	21.92	19	....	26.12	63,898	76,048
Shelby	13,915	30.93	....	....	30.93	430,482	430,481	5,410	24.52	....	7	22.44	132,686	122,398
Sioux	12,297	28.50	....	....	28.50	350,799	350,799	5,489	24.90	....	20	19.90	136,556	109,245
Story	12,387	30.67	....	....	30.67	410,607	410,607	4,122	25.02	....	..	25.02	104,226	104,226

STATEMENT No. 46—CONTINUED.

COUNTIES.	COWS.							STEERS 1 YEAR OLD.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Tama	15,860	$32.30	....	....	$32.30	$ 512,739	$ 512,739	10,226	$23.70	....	....	$23.70	$ 243,196	$ 243,196
Taylor	12,093	24.00	25	....	30.79	297,872	272,341	5,584	22.00	19	....	26.01	122,084	145,220
Union	9,986	31.00	....	....	31.00	305,821	305,821	4,967	27.00	....	....	27.00	132,790	132,790
Van Buren	8,108	33.16	....	5	31.51	268 907	255,522	4,480	26.48	....	....	26 48	118,648	118,648
Wapello	8,370	25.29	18	..	29 85	211,741	249,854	2,563	24 44	11	....	27 18	63,656	70,658
Warren	11,721	32.59	....	....	32 59	382,063	382,063	6,231	29.16	....	5	27 68	181,527	172,451
Washington	11,581	31.40	....	....	31.40	363,713	363,713	6.787	30.25	....	9	27.84	205,388	188,957
Wayne	12,077	27.61	8	.. .	29.83	333,524	360,205	5,973	24 57	12	....	27.52	146,749	164,368
Webster	13,675	28.00	....	....	28.00	376,831	376,831	3,420	24.00	....	..	24.00	87,028	87,048
Winnebago	8,624	24.46	....	..	24 46	210,976	210,976	2,071	13 46	36	..	18.31	27,876	37,911
Winneshiek	17,485	26 96	....	....	26.96	471,390	471,390	2 093	20.56	....	....	20 56	43,048	43,048
Woodbury	13,021	31.95	....	....	31 95	416,021	416,021	10,034	20.00	15	....	23.00	200,680	230,782
Worth	10,761	24 00	5	....	26.12	267.752	281,139	2,447	20 00	9	....	22 52	50,561	55.111
Wright	10,857	26 00	....	.. .	26.00	283,930	283,930	3,446	19 00	...	...	19 00	67,895	67,895
Total	1,216,675	.....	....	...	.....	$35,874,192	$35,865,636	496,448	.....	.....	...	.....	$12,133,963	$12,125,996

* Included in 2-year-olds.

STATEMENT No. 46—CONTINUED.

COUNTIES.	STEERS 2 YEARS OLD.							STEERS 3 YEARS OLD.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	1,235	$30.89	11	....	$34 29	$ 38,150	$ 42,346	11	$36 36	....	....	$36.36	$ 400	$ 400
Adams	2,426	32 50	6	....	34 64	79,284	84,041	671	41.00	....	....	41.00	27,876	27,876
Allamakee	240	25.90	9	....	28.22	6,213	6,772	25	32.10	....	....	32.10	803	803
Appanoose	2,993	36 53	....		36 53	109,339	109,339	211	20 79	80	....	37 42	4,387	7,896
Audubon	432	42.00	...	15	36.94	18,774	15,958	10	40 00	...	....	40.00	400	400
Benton	1,802	32.00	6	....	33 80	57,464	60,911	27	40.00	....	....	40 00	1,076	1,076
Black Hawk	1,283	29.85	14	....	33 27	38,308	42,681	34	35.65	...	....	35 65	1,212	1,212
Boone	615	30 00	14	....	34.18	18,413	20,990	24	37.00	...	....	37.00	896	896
Bremer	536	25.00	13	....	28.26	13,403	15,145	68	28 00	....	....	28.00	1,920	1,920
Buchanan	1,754	35.00	...	....	35 00	61,400	61,400	176	39 00	....	....	39 00	6,900	6,900
Buena Vista	7,334	30 56	...	...	30.56	224,185	224,185	190	35.58	....	...	35.58	6,762	6,762
Butler	1,418	33 00	....	6	30.73	46,364	43,583	.....	.....	...	....	.....	.....	.....
Calhoun	1,658	31 52	....	....	31.52	52,268	52,268	2,565	33 21	...	....	33.21	96,192	96,192
Carroll	1,556	27 90	18	....	32.91	43,404	51,216	.....	.....	...	....	.....	.....	.....
Cass	5,563	39.19	....	4	37.45	217,015	208,335	2,126	39.26	...	....	39.26	83,476	83,476
Cedar	3,246	28.30	20	...	36.73	124,320	149,184	400	42.36	...	....	42.36	16,944	16,944
Cerro Gordo	985	27.00	..	....	27 00	26,410	26,410	188	34 00	....	....	34 00	6,436	6,436
Cherokee	2,873	33 00	...	6	30.73	77,570	72,916	131	37.00	..	....	37.00	4,885	4,885
Chickasaw	371	24 05	18	...	28 37	8,921	10,526	11	33 82	...	....	33.82	372	372
Clarke	1,447	35.75	....	....	35.75	51,786	51,786	47	43.93	....	..	43.93	2,065	2,065
Clay	2,973	27.00	..	....	27.00	80,275	80,275	1,221	33 91	....	....	33 91	41,407	41,407
Clayton	740	31.70	..	2	31.10	23,482	23,013	53	37.20	....	....	37.20	1,975	1,975
Clinton	4,302	34.61	....	...	34.61	148,900	148,900	1,537	42.55	....	....	42.55	65,406	65,406
Crawford	7,093	33.72	...	....	33.72	239,172	239,172	7,082	34 90	....	....	34.90	247,157	247,157
Dallas	4,066	36.56	6	...	38 75	148,652	157,571	523	35.89	....	....	35.89	18,771	18,771
Davis	1,846	34.53	9	..	37.67	63,746	69,483	16	41.50	....	....	41.50	664	664
Decatur	1,640	37.14	..	....	37.14	60,905	60,905	141	39 57	....	....	39 57	5,580	5,580
Delaware	974	30.37	12	....	35.15	29,588	33,140	390	38.68	....	....	38.68	15,088	15,088
Des Moines	993	33.28	13	....	37 61	33,053	37,348	136	33 99	....	...	33.99	4,621	4,621
Dickinson	234	26.58	...	....	26 58	6,220	6,220	.....	.....	....	....	.....	.....	.....
Dubuque	736	28.69	18	....	36 71	21,116	24,916	43	39 77	....	..	39.77	1,710	1,710
Emmet	786	26.40	....	....	26 40	20,754	20,754	44	29.45	....	....	29.45	1,296	1,296
Fayette	791	28 43	....	....	28.43	22,492	22,492	70	27.85	....	....	27.85	2,650	2,650
Floyd	410	30.00	...	....	30.00	12,578	12,578	2	41.00	....	....	41.00	82	82
Franklin	812	33.98	....	13	29.53	27,557	23,975	9	35.53	....	....	35.53	318	318

STATEMENT No. 46—CONTINUED.

COUNTIES.	STEERS 2 YEARS OLD.							STEERS 3 YEARS OLD.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Fremont	4,497	$31 30	10	....	$34 67	$ 141,726	$ 155,898	2,581	$34.00	12	..	$37.96	$ 87,513	$ 98,014
Greene	1,700	35.99	....	....	35.99	61,192	61,192	....	....	....	....	....	....	....
Grundy	1,810	36.13	....	....	36.13	65,409	65,409	29	40 06	....	....	40 06	1,163	1,162
Guthrie	1,463	34 00	....	....	34.00	49,170	49,170	....	....	....	....	....	....	....
Hamilton	1,141	28 69	19	....	34.15	32,741	38,961	....	....	....	....	....	....	....
Hancock	1,763	27 08	....	..	27.08	47,643	47,643	....	....	....	....	....	....	....
Hardin	1,100	32 43	5	....	33.27	36,760	38,590	....	....	....	....	....	....	....
Harrison	1,207	31.99	....	..	31 99	39,312	39,312	70	33.71	....	....	33.71	2,344	2,344
Henry	2,515	42 21	....	3	40.95	106,177	102,992	724	46 70	..	5	44.37	33,812	34,121
Howard	207	24.72	15	....	28 43	5,118	5,885	14	37.43	....	....	37.43	524	524
Humboldt	1,904	35 00	....	15	29 58	66,270	56,330	....	....	....	....	....	....	....
Ida	12,159	33.00	....	....	33.00	398,433	398,433	83	35 00	....	....	35.00	2,944	2,944
Iowa	1,709	34 84	....	....	34 84	59,532	59,532	93	39.08	....	....	39.08	3,636	3,636
Jackson	679	34.08	.	....	34.08	23,140	23,140	....	....	....	....	....	....	....
Jasper	6,592	42 29	....	11	37.65	278,829	248,158	431	47.15	....	13	41.03	20 325	17,683
Jefferson	1,970	39 51	....		39.51	77,848	77,848	588	42 89	....	....	42.89	25,224	25,224
Johnson	1,209	40.81	....	8	37 30	49,348	45,401	....	....	....	....	....	....	....
Jones	4,673	....	....	19	36.56	210,900	170,829	612	49 60	....	14	42 67	30,476	26.111
Keokuk	884	35.00	7	....	37.67	31,123	33,301	34	43.00	....	..	43 00	1,446	1,446
Kossuth	1,717	24.75	8	....	26.74	42,510	45,910	839	35.15	....	7	33 66	29,496	27,999
Lee	923	36.57	....	....	36 57	33,755	33,755	179	43.62	....	....	43 62	7,818	7,818
Linn	2,178	38 00	....	....	38 00	83 304	83,304	55	47 00	....	....	47.00	2,591	2.591
Louisa	2,891	38 00	....	....	38 00	109,579	109,579	948	40.00	....	....	40 00	38,286	38,286
Lucas	1,668	34.02	8	....	36.74	56,542	61,065	77	37.05	....	....	37 05	2,853	2,853
Lyon	711	24.81	13	....	28.15	17,712	20,014	11	24 00	....	....	24 00	264	264
Madison	2,221	37.91	....	....	37.91	84,212	84,212	160	43.17	..	....	43.17	6,908	6,908
Mahaska	1,070	35.45	....	....	35.45	37,939	37,939	6	38 66	....	....	38.66	232	232
Marion	1,781	38.78	..	....	38.78	69,072	69,072	173	41.11	....	..	41.11	7,112	7,112
Marshall	6,633	28.23	21	....	34.17	187,290	226,620	*	....	....	....	....	....	....
Mills	3,135	41 00	....	7	38.59	130,092	120,986	266	51 00	....	17	42.06	13,476	11,186
Mitchell	394	35.00		10	31.50	13,792	12,413	....	....	....	....	....	....	....
Monona	2,764	29.84	10	....	32 46	82,478	90,725	17	30.30	..	....	30.30	515	515
Monroe	769	37.46	....	....	37 46	28,743	28,743	....	....	....	....	....	....	....
Montgomery	230	26 79	29	....	34.56	6,404	8,261	294	32.47	17	....	38 00	9,547	11,171
Muscatine	2,333	37.10	....	....	37.10	86,563	86,563	628	44 08	....	....	44.08	27,682	27,682

O'Brien	2,819	28.19	....	....	28.19	79,372	79,372	752	29.10	11	....	32.30	21,881	24,297
Osceola	214	24.00	17	....	28.16	5,152	5,027	68	37.00	....	....	37 00	2,318	2,318
Page	3,123	37 33	..	....	37.33	116,564	116,564	426	46.58	....	7	43 27	19,741	18,485
Palo Alto	1,359	30.00	34	....	26.80	27,180	35,421	792	30.00	....	....	30 00	23,790	23,790
Plymouth	1,724	28.02	...		28 02	48,589	48,589	80	36.08	....	....	36.08	2,883	2,883
Pocahontas	1,973	30.07	..	2	29.48	59,244	58,158	594	37 38	....	....	37 38	19,589	19,589
Polk	2,795	35 44	...	....	35.44	95,500	95,500	233	41.71	....	....	41.71	9,699	9,699
Pottawattamie	6,830	40 00	...	5	38 11	274,008	260,308	.....	.....	....	....	.....	.....	.....
Poweshiek	6,243	38.62	...	3	37.50	241,900	234,643	1,152	42.10	....	5	40.15	48,700	46,255
Ringgold	3,886	37.00	..	....	37.00	142,161	142,161	.....	.....	....	....	.....	.....	.....
Sac	998	30 00	9	...	32.68	29,779	32,454	.....	.....	....	....	.....	.....	.....
Scott	900	28 75	18	....	32 59	25,876	30,533	.....	.....	....	...	.....	.....	.....
Shelby	1,424	36 45	....	....	36 45	52,266	52,266	.....	.....	..	....	.....	.....	.....
Sioux	2,184	30 65	....	...	30 65	66,901	66,901	4,858	37.70	....	5	35.57	183,017	173 867
Story	1,703	29.88	14	..	35.25	50,898	58,028	247	31.08	20	...	38.13	7,848	9,417
Tama	4,825	40.00	....	6	37.51	193,530	180,979	274	41 90		...	41.90	11,477	11,477
Taylor	1,877	28.00	22	...	36 08	55,059	67,722	666	30.00	27	..	44 37	20,119	29,551
Union	1,897	35 00	....	....	35.00	66,733	66,733	291	43 00	....	....	43 00	12,590	12,590
Van Buren	1,721	40 12	....	....	40.12	69,045	69,045	236	54.26		17	45 04	12,806	10,639
Wapello	916	34 46	9	..	37 57	31,512	34,418	237	28.60	43	....	40 40	7,636	10,918
Warren	2,076	39 69	....	....	39.09	81,160	81,160	603	43 18	....	5	41.02	26,039	24,728
Washington	4,004	42 25		3	40 77	168,301	163,252	360	48 50	..	7	44 19	17,106	15,909
Wayne	2,376	33 42	10	...	36.77	79,476	87,360	200	30 88	22	....	43 77	7,176	8,754
Webster	1,066	32.00	7		34 43	34,300	36,701	163	40.00	....	..	40.00	6,520	6,520
Winnebago	477	20 45	31	...	26 79	9,757	12,781	31	30 48	.	...	30.48	945	945
Winneshiek	414	25.83	10	....	28 42	10,696	11,765	4	35 00	....	..	35 00	140	140
Woodbury	4,128	27 96	17	..	32.74	115,781	135,463	592	35 50	....	....	35.50	21,016	21,016
Worth	887	24 00	12	..	26 92	21,345	23,906	43	32 00	..	....	32 00	1,384	1,384
Wright	988	26 00	....	...	26.00	26,413	26,413	15	30.00	....	..	30,00	454	454
Total	214,089	.....	.	....	.....	$7,379,735	$7,463,529	39,996	..	....	...	....	$1,510 843	$1,514,067

* See 2-year-olds.

STATEMENT No. 46—CONTINUED.

COUNTIES.	CATTLE IN FEEDING.							BULLS.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	2,560	$37.85	10	...	$41.63	$ 96,894	$ 106,583	660	$31.50	...	...	$31.50	$ 20,796	$ 20,796
Adams	1,457	50.00	...	16	42.55	73,807	61,998	743	88 50	...	...	88 50	65,668	65,668
Allamakee	304	30.55	7	...	33.68	9,286	9,936	572	27 55	...	...	27.55	15,760	15,760
Appanoose	808	46.11	...	7	42.48	37,257	34,650	455	31.22	...	...	31.22	14,205	14,205
Audubon	2,475	38.00	...	7	35.26	93,835	87,265	480	32 00	...	...	32 00	15,296	15,296
Benton	3,435	34 00	14	...	38.78	117,018	133 200	914	32 00	...	...	32.00	29.732	29,732
Black Hawk	4,879	40 97	...	...	40.97	199,828	199,828	992	29 43	...	...	29.43	29.204	29,204
Boone	2,993	37.00	...	...	37.00	111,383	111,383	419	30 00	...	...	30 00	13,422	13,422
Bremer	517	32 00	...	...	32 00	16,337	16,337	945	23.00	...	...	23 00	22,183	22,183
Buchanan	2,207	38.00	...	...	38.00	84,660	84,660	733	30 00	...	...	30.00	21,688	21,688
Buena Vista	*	...	...	...	...	...	...	634	33.71	...	...	33.71	21,378	21,378
Butler	1,445	38.00	...	10	34 94	56,096	50,487	1,044	30 00	...	..	30 00	31,375	31,375
Calhoun	...	...	...	...	...	...	...	1,234	34.65	...	...	34.65	42,760	42,760
Carroll	3,202	33.25	5	...	34.61	106,488	111,812	754	25.90	...	...	25 90	19,534	19,534
Cass	...	...	..	...	...	...	...	690	40 40	...	...	40.40	27,876	27,876
Cedar	1,155	48 07	...	18	39.41	55,518	45,525	1,568	38 67	...	...	38.67	60,632	60,632
Cerro Gordo	5,763	29.00	10	...	31.44	164,717	181,188	536	27 00	...	...	27.00	14,231	14,236
Cherokee	9,841	41 00	...	16	34.45	403,586	339,013	466	37 00	...	...	37 00	17,452	17,452
Chickasaw	671	26.78	22	...	32 67	17,968	21,920	754	22.10	.	...	22.10	16,663	16,663
Clarke	1,431	41.51	...	...	41.51	59,399	59,399	427	36.16	...	...	36.16	15,442	15,442
Clay	...	...	...	...	...	...	...	1,356	34.76	...	...	34 76	44,136	44,136
Clayton	...	...	...	...	...	...	...	1,192	26 50	...	...	26 50	31,616	31,616
Clinton	5,743	41.19	...	...	41.19	238,583	238,583	816	36.93	...	...	36 93	30.137	30,137
Crawford	14,417	32 18	8	...	.	463,906	...	832	34 58	...	...	34 58	28,773	28,773
Dallas	2,351	26.11	35	...	35.71	61,494	83,016	559	33.25	...	..	33.25	18,595	18.595
Davis	1,148	35.77	17	...	41.86	41,071	48,053	406	31 60	...	...	31.60	12,832	12,832
Decatur	1,535	44 34	...	...	44 34	68,063	68,063	462	36 41	...	...	36 41	16,703	16,703
Delaware	758	33 83	13	..	38 23	25,648	28,932	627	24 79	...	...	24 79	15,548	15,548
Des Moines	2,952	41.57	..	.	41 57	122,716	122,716	303	31.09	...	...	31.09	9,423	9,423
Dickinson	686	36 30	...	9	33.04	24,910	22,669	332	26.33	...	..	26 33	8,662	8,662
Dubuque	1,050	37.51	7	...	40.15	39,388	42,145	849	27.61	..	...	27.61	23,446	23,446
Emmet	1,813	34.66	...	8	31 45	62,844	57,017	369	24 08	...	...	24 08	8,889	8,889
Fayette	1,272	34.27	...	...	34.27	43,595	43,595	999	28.54	...	...	28 64	28,621	28,621
Floyd	2,284	36.00	...	8	33.47	83,094	76,477	622	29.00	...	...	29 00	17.967	17,967
Franklin	6,008	37.60	...	12	33.09	235,918	198,808	757	31 37	...	...	31.37	24,748	23,748

Fremont														
Greene									1,400	35.00			35.00	48,759	48,759
Grundy	1,897	36.01			36.01	68,796	68,796	524	39.96			39.96	20,940	20,940
Guthrie	4,684	40.30		9	36.91	188,767	171,678	899	39.88			39.88	33,030	33,030
Hamilton	2,712	40.50		18	34.99	110,216	95,898	493	33.25			33.25	16,368	16,368
Hancock	2,261	37.12			37.12	84,680	84,680	911	32.76			32.76	29,851	29,851
Hardin	536	28.67	10		31.54	15,368	16,904	934	27.35			27.35	25,546	25,546
Harrison	3,160	33 49	8		36 21	105,880	114,350	645	27.11			27.11	17,490	17,490
Henry	11,783	35.23			35 23	416,458	416,458	302	29.50			29 50	8,909	8,909
Howard	2,059	46.54		9	42 35	95,831	87,307	317	38.91			38.91	12,337	12,337
Humboldt	511	29.37	12		30.94	15,009	16,810	558	27 91			27.91	15,576	15,576
Ida	964	36.00		11	32.94	34,972	31,126	451	36 00			36.00	16,370	16,370
								364	28.00			28.00	9,949	9,949
Iowa	3,611	36 69	7		39 26	122,489	141,763	739	32.48			32 48	24,044	24,044
Jackson	2,201	38 29			38.29	84,270	84,270	651	31.18			31.18	20,300	20,300
Jasper								606	45.70			45 70	27,696	27,696
Jefferson	655	38 46	9		41 93	25,194	27,461	388	34.35			34 35	13,329	13,329
Johnson	4,344	43 71		8	40.19	189,762	174,582	821	40.74			40 74	33,446	33,446
Jones								102					45,871	45,871
Keokuk	3,129	41.00			41.00	127,368	127,368	573	36 00			36.00	20,555	20,555
Kossuth	1,467	34.73			34.73	50,949	50,949	985	23 64			23.64	23,293	23,293
Lee	319	37.58	12		42.09	11,988	13,426	348	32 66			32.66	11,354	11,354
Linn	2,676	44 00		14	37.87	117,855	101,365	963	32.00			32.00	30,783	30,783
Louisa								278	42.00			42.00	11,839	11,839
Lucas	1,070	39.53	7		42.21	42,319	45,281	438	37 63			37 63	16,485	16,485
Lyon	1,912	20.49	60		32 79	39,186	62,697	376	28.36			28 36	10,721	10,721
Madison	1,324	44 54			44.54	58,980	58,980	499	35.21			35.21	17,572	17,572
Mahaska	3,260	43.57			43 57	142,045	142,045	521	33 89			33 89	17,658	17,658
Marion	2,018	43.05			43.05	86,882	86,882	384	35.31			35.31	13,560	13,560
Marshall	5,139	36.47			36 47	186,446	186,446							
Mills	3,827	44 00		5	43 12	170,116	165,017	391	47 00			47 00	18,408	18,408
Mitchell	3,018	34.00			34 00	101,786	101,786	555	26.00			26.00	14,831	14,831
Monona	13,089	34.89			34.89	456,648	456,648	409	29 78			29.78	12,179	12,179
Monroe	806	41.33			41.33	33,312	33,312	418	41 03			41.03	17,154	17,154
Montgomery	6,244	31.17	33		41.45	194,659	258,836	462	33.19			33.19	15,338	15,338
Muscatine	400	53.25		21	44.07	21,300	16,827	504	47.77			47.77	24,079	24,079
O'Brien								2,157	30.35			30 35	65,469	65,469
Osceola	612	33.00	5		35.01	20,406	21,426	326	28.00			28.00	9,088	9,088
Page	3,728	41.78			41.78	155,762	155,762	630	33.23			33.23	20,933	20,933
Palo Alto	779	30.00	6		31.80	23,370	24,772	748	26.25			26 25	19,635	19,635
Plymouth	8,062	35.04		5	33.29	283,221	269,060	320	32 33			32.33	26,517	26,517
Pocahontas	2,495	35.70		11	31.38	89,088	79,289	484	34.80			34 80	16,848	16,848
Polk								569	32 55			32 55	18,523	18,523
Pottawattamie	18,767	43.42			43.42	814,886	814,886	816	40 00			40.00	32,634	32,634
Poweshiek								790	34.81			34.81	27,501	27,501
Ringgold	2,866	44.00		5	41 90	126,405	120,085	471	37.00			37.00	17,512	17,512
Sac	11,315	35.00			35.00	396,116	396,116	583	34.66			34 66	20,204	20,204
Scott	1,861	36.77	7		39 39	68,438	73,228	811	28.28			28.28	23,337	23,337
Shelby	3,340	36 47			36.47	121,822	121,822	835	37.43			37.43	31,275	31,275
Sioux								806	38 00			38.00	30,710	30,710
Story	1,397	38.49		5	36.57	53,784	51,095	578	30.60			30.60	17,695	17,695

STATEMENT No. 46—CONTINUED.

COUNTIES.	CATTLE IN FEEDING.							BULLS.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Tama	2,478	$40.70	....	10	$36 66	$ 100,981	$ 90,838	901	$35 50	....	....	$35.50	$ 32,022	$ 32,022
Taylor	.....	.....	....	....	.....	.....	.....	449	34.00	..	....	34.00	15 434	15,434
Union	1,389	42.00	...	....	42 00	58,923	58,923	477	36 00	..	....	36 00	17,165	17,165
Van Buren	.....	.....	...	...	.....	.....	.....	397	43 00	....	....	43 00	14,061	14,061
Wapello	.....	.....	....		.....	.....	.....	494	32.56	....	....	32.56	16,088	16,088
Warren	2,298	45.06	..	5	42.81	103,338	98,172	553	41 50	..	....	41 50	22,954	22,954
Washington	.....	.....	..	..	.....	.....	.....	553	40.85	...	....	40.85	22,593	22,593
Wayne	3,408	37.25	14	...	42.47	126,777	144,525	460	34 80	..	....	34 80	16,004	16,004
Webster	.....	.....	....	....	.....	.....	.....	3,799	40 00	.	....	40 00	152,787	152,787
Winnebago	886	29.41	8	....	31 77	26,060	28,144	394	23 60	....	....	23 60	9,401	9,401
Winneshiek	1,182	35.64	....	7	33 15	42,133	39,183	1,068	36 26	....	....	26.26	28,044	28,044
Woodbury	9,800	36 25		...	36.25	358,512	358,512	482	36 00	....	....	36.00	17,352	17,352
Worth	712	25 00	16		30 83	18,925	21,953	663	25.00	..	....	25 00	16,536	16,536
Wright	3,170	29.00	10	....	31 90	91,916	101,107	578	32.00	..	..	32 00	18,524	18,524
Total	244,417	.....		.	.....	$9,238,742	$9,191,044	67,290		.	..	....	.	$ 2,306,853	$ 2 306,853

* Included in 2-year-olds.

STATEMENT No. 46—CONTINUED.

COUNTIES.	COLTS 1 YEAR OLD.							COLTS 2 YEARS OLD.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair	859	$21.84	..	....	$21.84	$ 18,762	$ 18,762	774	$28.90	..	....	$28.90	$ 22,372	$ 22,372
Adams	743	23 75	...	..	23.75	17,782	17,782	712	35 50	....	....	35 50	25,274	25,274
Allamakee	561	22 70	....	....	22.70	12,729	12,729	553	28 53	....	..	28.53	15,769	15,769
Appanoose	958	19 35	...	....	19 35	18,536	18,536	1,310	25.14	11	....	27.91	36,400	28,194
Audubon	566	25.00	....	...	25.00	14,440	14,440	643	33.00	....	....	33 00	21,454	21,454
Benton	1,163	21.00	....	....	21.00	24,464	24,464	1,170	37.00	....	...	37.00	43,425	43,425
Black Hawk	982	24 99	....	...	24.99	23,396	23,396	859	37 41	....	....	37 41	32,144	32,144
Boone	832	20.00	....	....	20 00	17,096	17,096	879	27.00	....	....	27.00	24,317	24,317
Bremer	652	27 00	..	...	27.00	17,480	17,480	481	37.00	...	....	37 00	18,030	18,030
Buchanan	905	23 00	....	...	23 00	21,056	21,056	744	35 00	....	....	35.00	25,844	25,844
Buena Vista	505	20 53	...	...	20.53	10,371	10,371	621	30.73	....	...	30 73	19,087	19,087
Butler	857	24.00	....	..	24 00	20,520	20,520	812	38 00	...	...	38 00	30,480	30,480
Calhoun	658	20 25	....	....	20 25	13,331	13,331	492	25 53	....	....	25 53	12,585	12,586
Carroll	689	21 60	....	...	21 60	14 882	14,882	520	30.16	....	....	30.16	15,986	15,986
Cass	1,111	19.99	..	...	19.99	22,120	22,120	964	28.37	....	....	28.37	27,342	27,342
Cedar	1,075	27.90	....	....	27.90	29,990	29,990	1,091	36 43	....	....	36.43	39,746	39,746
Cerro Gordo	708	20 00	....	...	20.00	14,246	14,246	637	27.00	...	....	27 00	17,395	17,395
Cherokee	677	21.00	..	....	22 00	14 608	14,608	646	31 00	....	....	31 00	20,157	20,157
Chickasaw	772	21 07	....	....	21.07	16,269	16,269	642	30 48	...	....	30 48	19,570	19,570
Clarke	921	23.27	..	....	23.27	21,439	21,439	829	31 04	...	....	31.04	25,746	25,746
Clay	465	20.27	....	....	20.27	9,426	9,426	477	27 00	....	...	27 00	12,870	12,870
Clayton	941	25 60	....	....	25 60	24.111	24.111	815	34 00	...	....	34 00	27,766	27,766
Clinton	801	29 77	....	....	29 77	23,849	23,849	1,012	40 91	....	....	40 91	41,405	41,405
Crawford	612	21 50	....	....	21.50	13 160	18,160	636	29.70	..	..	29 70	18,883	18,883
Dallas	914	20 90	....	....	20.90	19,136	19,136	762	28.60	....	..	28.60	21,804	21,804
Davis	802	21.10	..	....	21.10	16,929	16,929	983	27.32	....	....	27 32	26,857	26,857
Decatur	1,116	21 91	..	....	21.91	24,455	24,455	914	28 81	..	....	28 81	26,336	26,336
Delaware	760	49 52	....	....	49.52	22,436	22,436	671	40.78	..	..	40.78	27,368	27,368
Des Moines	837	10 75	85	....	17 47	8,891	14,418	460	31.67	....	....	31 67	14,569	14,569
Dickinson	247	17.24	16	....	19 99	4,258	4,939	295	26.68	....	....	26.68	7,872	7,872
Dubuque	541	22.23	....	...	22.23	12,026	12,026	697	34 53	....	....	34.53	24,064	24,064
Emmet	303	19.48	....	..	19 48	5,885	5,885	322	27.89	..	....	27.89	8,982	8,982
Fayette	1,111	35 77	...	...	35.77	39,742	39,742	925	45.61	....	....	45.61	42,198	42,198
Floyd	558	25 00	..	....	25.00	13,705	13,705	568	33.00	....	....	33.00	19,002	19,002
Franklin	560	19.80	..	....	19 80	11,090	11,090	583	28.57	....	....	28.57	16,669	16,669

STATEMENT No. 46—CONTINUED.

COUNTIES.	COLTS 1 YEAR OLD.							COLTS 2 YEARS OLD.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Fremont	643	$17.40	15	....	$20.03	$ 11,193	$ 12,871	556	$23 82	17	...	$27.87	$ 13,247	$ 15,498
Greene	928	27 05	....	....	27 05	25,104	25,104	890	38.66	....	....	38 66	34,408	34,408
Grundy	689	29 54	....	...	29.54	20,357	20,357	804	39.16	....	....	39.16	31,490	31,490
Guthrie	902	18.80	6	....	19.92	16,955	17,972	804	25.35	10	....	27.89	20,458	22,503
Hamilton	579	17 06	17	....	21 79	9,876	12,622	385	24 63	13	....	27 83	9.484	10,716
Hancock	734	16.26	23	....	20.01	11,942	14,688	646	25.36	10	....	27.90	16,385	18 023
Hardin	758	16 83	18	....	19.04	12,758	14,436	651	23 50	19	....	27.97	15,302	18,209
Harrison	737	19.56	....	...	19 56	13,481	13,481	636	24 80	12	..	28.68	16,288	18,242
Henry	817	22 57	....	....	22.57	18,443	18,443	863	30.25	..	....	30 25	26,106	26,106
Howard	504	23 83	...	....	23.83	12 034	12,044	447	31 16	....	....	31 16	13,927	13,927
Humboldt	459	20.00	....	....	20.00	9,388	9,388	375	27.00	. ..	....	27 00	10,162	10,162
Ida	392	16 00	25	....	20.30	6,366	7,957	432	28.00	....	....	28.00	12,132	12,132
Iowa	866	21 22	....	....	21.22	18,446	18,446	945	27 56	....	....	27 56	26,045	26.045
Jackson	891	27 79	....	....	27.79	24,760	24,760	1,055	37 31	....	...	37.31	39,360	39,360
Jasper	1,354	26 35	....	....	26 35	35,954	35,954	1,439	35 40	....	...	35 40	50,950	50,950
Jefferson	792	26 30	....	....	26.30	20,826	20,826	843	38.12	....	....	38.12	32,142	32,142
Johnson	952	29.29	....	....	29.29	27,883	27,883	1,124	40.13	....	...	40.13	45,103	45,103
Jones	850	30.40	....	....	30 40	26,149	26,149	985	43 00	....	....	43.00	42,342	42,342
Keokuk	1,493	30.00	....	....	30.00	45,239	45,239	1,553	39 00		....	39 00	61,297	61,297
Kossuth	767	17.18	16	....	19.93	13,178	15,286	646	22 31	26	....	27.59	14,414	18,017
Lee	640	21 40	...	....	21.40	13,699	13,699	660	28 71	....	....	28 71	18,952	18,952
Linn	1,070	30.00	...	....	30 00	32,185	32,185	900	39 00	....	....	39.00	35,144	35,144
Louisa	611	26.00	....	..	26.00	15,852	15,852	748	37.00	....	....	37.00	27,578	27,578
Lucas	910	23 20	....	....	23 20	21,110	21,110	800	29.68	....	....	29.68	23,741	23,741
Lyon	426	19.98	...	....	19.98	8,513	8,513	470	26.85	....	....	26.85	12,622	12,622
Madison	1,050	20 58	....	....	20.58	21,612	21,612	967	30.32	...	....	30 32	29,334	29,334
Mahaska	1,049	23 70	....	....	23.70	24,868	24,868	1,210	30.46	....	....	30 46	36,865	36,865
Marion	1,320	22 17	..	....	22 17	29,271	29,271	1,070	29.90	...	..	29 90	32,000	32,000
Marshall	1,984	28.15	....	....	28 15	55,962	55,962	*.....	.....	....	....	....	....	.....
Mills	518	22 00	....	....	22.00	11,408	11,408	517	28.00	....	....	28.00	14,392	14,392
Mitchell	576	25.00	...	....	25.00	14,445	14,445	363	35.00	....	....	35.00	12,585	12,585
Monona	684	18.46	8	...	19.94	12,630	13,640	661	24.44	14	....	27.87	16,158	18,430
Monroe	713	21 57	....	....	21.57	15,379	15,379	648	26.81	....	....	26.81	17,374	17,374
Montgomery	590	20.14	...	....	20.14	11,885	11,885	451	27.20	....	...	27.20	12,267	12,267
Muscatine	581	25.38	....	....	25.38	14,746	14,746	723	32.89	....	...	32.89	23,781	23,781

O'Brien	598	19.72	....	....	19.72	11,792	11,792	534	23.94	17	....	28.08	12,787	14,960
Osceola	378	15.00	33⅓	....	19.41	5,504	7,338	361	25.00	12	....	27.49	8,842	9,926
Page	1,046	28.09	....	....	23.09	24,150	24,150	984	30.37		....	30 37	29,885	29,885
Palo Alto	401	12 00	66⅔	....	20.00	4,812	8,020	412	20.00	40	....	28.00	8,240	11,536
Plymouth	794	24.57	....	....	24.57	19,513	19,513	739	35 92	....	..	35 92	27,268	27,268
Pocahontas	486	17.40	15	....	20.01	8,456	9,724	458	29.62	....	....	29 62	13,570	13,570
Polk	927	24 40	....	....	24.40	22,622	22,622	921	33.30	....	....	33 30	30,659	30 659
Pottawattamie	1,109	28.10	....	....	28 10	31,176	31,176	1,139	32 20	....	....	32.20	36,662	36,662
Poweshiek	1,144	21.30	....	....	21.30	24,368	24,368	1,372	29.65	....	....	29 65	37,718	37,718
Ringgold	1,075	22.00	....	....	22.00	23,619	23,619	923	28 00	...	....	28.00	25,514	25,514
Sac	671	26.22	....	..	26.22	17,594	17,594	669	34.67	..	..	34 67	23,199	23,199
Scott	521	27.51	....	....	27.50	14 330	14,330	551	37.37	....	....	37.37	20,594	20,594
Shelby	748	21 10	....	..	21.10	15,785	15,785	621	31.00	...	....	31.00	19,250	19,250
Sioux	683	23.90	....	....	23 90	16,331	16,331	646	29 95	..	....	29.95	19,334	19,334
Story	955	23 63	....	...	23.63	22,572	22,572	1,134	27.01	....	....	27 01	30,636	30,636
Tama	1,025	27.50	....	....	27.50	28 202	28,202	965	37.20	..	....	37.20	35,876	35,876
Taylor	1,131	21.00	....	....	21.00	23,981	23,981	1,178	32.00	....	..	32.00	38,045	38,045
Union	798	21.00	....	...	21.00	16,751	16,751	676	28.00	...	....	28.00	19,008	19,008
Van Buren	942	20.00		....	20 00	18,736	18,736	915	28 00	...	....	28.00	26,469	26,469
Wapello	622	14 41	38	...	19.89	8,964	12,370	640	20.54	36	....	27.94	13,150	17,881
Warren	1,239	25.00	....	....	25.00	33,311	33,311	1,219	36.19	....	....	36 19	44,126	44,126
Washington	1,120	29.75	....	....	29.75	33,572	33,572	1,512	40.25	....	....	40 25	60,947	60,947
Wayne	1,503	17.23	16	....	19.99	25,900	30,044	1,372	24.16	15	....	28 52	33,154	38,127
Webster	761	20.00	...	...	20 00	15,231	15,231	679	32.00	....	....	32.00	21,296	21,296
Winnebago	316	15.06	32	....	19 88	4,759	6,281	305	21.09	32	....	27.84	6,433	8,491
Winneshiek	908	29.12	....	....	29.12	26,444	26,444	705	39 80	....	....	39 80	28,064	28,064
Woodbury	978	16 00	25	....	20 00	15,648	19,560	815	23.90	17	....	25.51	19,479	23,790
Worth	429	17.00	17	....	20 23	7,412	8,673	333	25 00	12	....	28.10	8,356	9,358
Wright	552	19 00	5	....	20.24	10,645	11,177	528	27 00		...	27.00	14,486	14,486
Totals	79,505	...	...	....		$1,828.594	$1,870.492	74,732	.	...	....	.....	$2,375,656	$2,418,952

*Included with 1-year-olds.

STATEMENT No. 46—CONTINUED.

COUNTIES.	HORSES 3 YEARS OLD.							STALLIONS.						
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted actual value.	Reported actual value.	Adjusted actual value.
Adair	8,816	$33 64	....	....	$36 64	$ 296,598	$ 296,598	43	$122 56	....	....	$ 122.56	$ 5,270	$ 5,270
Adams	6,589	39.76	....	...	39 75	261,140	261,140	34	129.00	....	....	129.00	4,388	4,388
Allamakee	7,371	38.05	....	....	38.05	280,399	280,399	29	132.00	....	....	132.00	3,826	3,826
Appanoose	8,725	32.16	....	....	32.16	280,605	280,605	42	110.26	....	...	110.26	4,631	4,631
Audubon	7,553	36 00	....	....	36.00	267,280	267,280	21	195.00	....	....	195.00	4,108	4,108
Benton	13,699	37.00	....	....	37.00	507,546	507,546	64	150.00	.	...	150 00	9,536	9,526
Black Hawk	9,651	47 13	....	....	47.13	454,876	454,876	61	135.73	....	...	135.73	8,280	8,280
Boone	9,905	40 00	..	....	40.00	384 447	384,447	59	147 00	.. .	...	147.00	8,682	8 682
Bremer	6,952	46.00	..	...	46 00	319,951	319,951	38	159.00	....	....	159 00	6,026	6,026
Buchanan	8,909	43.00	....	....	43.00	383,416	383,416	55	166 00	....	...	166 00	9,140	9,140
Buena Vista	8,792	41.25	....	...	41.25	362,739	362,739	39	174 87	....	...	174.87	6,820	6,820
Butler	9,377	45.00	...	....	45 00	423,245	423,245	44	163 00	....	....	163.00	7,128	7,128
Calhoun	9,153	32.85	....	...	32.80	300,752	300,752	51	153 00	....	..	153 00	7,804	7,804
Carroll	8,930	38 45	....	...	38 45	343,410	343,410	43	172.35	...	....	172 35	7,412	7,412
Cass	9,158	45.28	...	...	45.28	414.721	414,721	52	211.07	....	....	211 07	10,976	10,976
Cedar	10,349	41 40	...	...	41.40	424,223	424,223	59	205 84	..	...	205 84	12,148	12,148
Cerro Gordo	8,366	38 00	....	....	38 00	315 281	315,281	43	166.00	...	....	166 00	7,148	7,148
Cherokee	7,876	50 00	...	...	50.00	395,270	395,270	42	135.00	....	....	135.00	5,668	5,668
Chickasaw	7,376	38.02	....	.	38 02	280,432	280,432	40	131.60	....	....	131 60	5,264	5,264
Clarke	6,649	36.79	....	...	36.79	244,647	244,647	42	117.66	....	..	117.66	4,942	4,942
Clay	7,849	33 65	....	....	33.65	264,154	264,154	29	89.73	....	....	89 73	2,602	2,602
Clayton	11 028	39.60	...	..	39.60	436,809	436,809	46	114 28	....	...	114 28	5,257	5,257
Clinton	11,513	42.92	...	...	42 92	494,144	494,144	37	183.73	....	..	183.73	6,798	6,798
Crawford	10,458	40.46	....	....	40 46	423.285	423,285	28	174 64	...	...	174 64	4,890	4.890
Dallas	10,540	40.12	...	..	40 12	422,873	422,873	65	123.30	....	..	123.30	8,014	8 014
Davis	8,422	32 80	....	...	32 80	276,581	276,581	43	100.40	....	..	100.40	4,317	4,317
Decatur	9,169	32.36	....	....	32 36	296,768	296,768	78	119 74	....	....	119.74	9,340	9,340
Delaware	8,116	49 10	...	....	49.10	398,516	398,516	42	157.81	...	....	157.81	6,628	6,628
Des Moines	7,707	42 07	....	...	42 07	324,245	324,245	31	113.41	....	..	113.41	3,516	3,516
Dickinson	4,693	34 40	....	....	34 40	161,480	161,480	24	106.33	....	....	106 33	2,599	2,599
Dubuque	9,596	42.62	....	....	42.62	408,978	408,978	43	158 51	....	...	158.51	6,798	6,798
Emmet	5,135	31 42	...	....	31 42	161,382	161,382	22	96 04	...	....	96 04	2,154	2,154
Fayette	10,360	47.61	...	....	47 61	493,252	493,252	56	156 51	....	....	156.51	8,765	8,765
Floyd	8,197	44.00	....	....	44 00	358,194	358,194	49	210.00	....	...	210 00	10,316	10,316
Franklin	8,249	39.55	....	....	39.55	326,250	326,250	29	151.72	....	...	151.72	4,400	4,400

Fremont	9,618	34.68	....	....	34.68	333,468	333,468	42	149 66	....	....	149.66	6,286	6,286
Greene	8,536	48.40	....	....	48.40	413,208	413,208	63	134.90	....	....	134.90	8,264	8 264
Grundy	8,837	39.89	....	....	39 89	352,574	352,574	51	167.09	....	....	167.09	8,522	8 522
Guthrie	8,954	37.10	....	....	37.10	331,842	331,842	58	112.35	....	....	112.35	6,516	6,516
Hamilton	7,731	32 96	....	....	32.96	254,798	254,798	34	97 65	....	....	97.65	3,320	3,320
Hancock	8,747	36 60	....	....	36.60	320,138	320,138	41	160.00	....	....	160.00	6,562	6,562
Hardin	7,948	37.28	....	....	37.28	296,162	296,162	45	127.18	....	....	127.18	5,723	5,723
Harrison	11,176	32.82	....	....	32 82	369,818	369,818	35	111.31	....	....	111.31	3,896	3,896
Henry	8,102	39.55	....	....	39 55	320,513	320,513	71	216 28	....	....	216.28	15,366	15,366
Howard	6,602	37.04	....	....	37.04	244,541	244,541	23	216 48	....	....	216.48	4,979	4,979
Humboldt	6,548	38.00	....	....	38 00	246,175	246,175	32	153.00	....	....	153 00	4,908	4,908
Ida	6,888	38.00	....	....	38 00	259,954	259,954	24	123.00	....	....	123.00	3,192	3,192
Iowa	8,274	36.20	....	....	36.20	299,561	299,561	48	167.00	....	....	167.00	8,016	8,016
Jackson	9,189	40.54	....	....	40.54	372,565	372,565	49	123.17	....	....	123 17	6,035	6,035
Jasper	13,902	41.65	....	....	41.65	579,112	579,112	85	166.43	....	....	166.43	14,149	14,149
Jefferson	6,991	44.80	....	....	44.80	313,237	313,237	53	153.33	....	....	153.33	8,126	8,126
Johnson	11,309	44.75	....	....	44 75	505,676	505,676	77	210 47	....	....	210.47	16,206	16,206
Jones	8,772	46 28	....	....	46 28	406,016	406,016	70	241 00	....	....	241.00	16,870	16,870
Keokuk	11,681	40.00	..	....	40.00	472,812	472,812	127	274.00	...	....	274.00	34,927	34,927
Kossuth	12,899	34.95	....	....	34 95	450,836	450,836	38	99 24	....	....	99.24	3,771	3,771
Lee	8,564	36.18	....	....	36.18	309,890	309,890	60	136.60	..	...	136 60	8,196	8,196
Linn	14,800	41 00	....	....	41 00	613,976	613,976	100	160 00	....	....	160 00	16,044	16,044
Louisa	7,134	43.00	....	....	43 00	305,911	305,911	48	187.00	..	...	187.00	8,996	8,996
Lucas	6,244	39 90	...	....	39.90	249,175	249,175	48	198 39	....	....	198 39	9,283	9,283
Lyon	8,445	30.67	..	....	30 67	259,002	259,002	26	137 32	....	....	137.32	3,433	3,433
Madison	9,202	38.13	....	....	38 13	354,340	354,340	47	106 38	....	....	106.38	5,000	5,000
Mahaska	11,032	40.59	...	....	40 59	447,830	447,830	94	129.63	....	..	129 63	12,186	12,186
Marion	10,584	40.68	...	....	40.68	430,635	430,635	98	113.00	..	...	113.00	11,104	11,104
Marshall	9,566	43 90	....	....	43 90	420,021	420,021	.....	.....	...	....	.....	.....	.....
Mills	7,854	40.00	....	....	40.00	310,608	310,608	41	175,00	....	....	175 00	7,172	7,172
Mitchell	7,007	40.00	....	....	40 00	281,247	281,247	41	140.00	..	....	140.00	5,734	5,734
Monona	10,801	40 35	....	....	40 35	435,849	435,849	40	138.45	....	....	138,45	5,538	5,538
Monroe	6,203	36.07	..	....	36 07	223,782	223,782	27	161 85	....	..	161 85	4,370	4,370
Montgomery	7,010	36 50	....	....	36 50	255,909	255,909	26	96 15	...	....	96.15	2,500	2,500
Muscatine	8,004	44.09	....	....	44.09	352,920	352,920	63	210 30	....	....	210.30	13,249	13,249
O'Brien	8,526	35 04	....	....	35.04	298,779	278,779	34	100 79	...	...	100.79	3,427	3,427
Osceola	5,600	34 00	....	....	34 00	189,614	189,614	24	132.00	....	....	132.00	3,174	3,174
Page	10,842	36 94	....	....	36 94	400,496	400,496	76	145.31	....	....	145 31	11,044	11,044
Palo Alto	7,859	30.00	....	....	30 00	235,770	235,770	39	115.00	...	...	115.00	3,335	3,335
Plymouth	12,236	44.24	....	....	44.24	541,354	541,354	45	167.42	....	..	167.42	7,534	7,534
Pocahontas	8,373	40 00	....	....	40.00	334,920	334,920	48	136 00	...	....	136.00	5,848	5,848
Polk	14,254	38 97	....	....	38.97	555,432	555,432	65	228.30	....	....	228 30	14,839	14,839
Pottawattamie	16,085	40.34	....	....	40 34	698,769	698,769	69	199.71	....	....	199.71	13,780	13,780
Poweshiek	9,799	41.81	....	....	41.81	409,788	409,788	57	150.00	....	....	150 00	8,550	8,550
Ringgold	8,726	35 00	....	....	35 00	302,141	302,141	53	160.00	....	....	160.00	8,441	8,441
Sac	8,889	39 65	....	....	39.65	352,484	352,484	42	166.50	....	....	166.50	6,992	6,992
Scott	10,410	43 88	....	....	43 88	456,734	456,734	31	123.00	....	...	123 00	3,810	3,810
Shelby	9,625	37.59	....	....	37.59	361,876	361 876	43	126.63	....	....	126.63	5,445	5,445
Sioux	12,261	38.95	...	...	38 95	476,883	476,883	40	123.15	....	....	123.15	4,886	4,886
Story	10,260	41.76	....	....	41.76	428,512	422,512	80	151.75	....	....	151.75	12,140	12,140

STATEMENT No. 46—CONTINUED.

COUNTIES.	HORSES 3 YEARS OLD.							STALLIONS.						
	Number.	Reported average value	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted actual value.	Reported actual value.	Adjusted actual value.
Tama	10,730	$48.80	....	...	$48 80	$ 523,659	$ 523,659	61	$257.10	....	...	$ 257.10	$ 15,686	$ 15,686
Taylor	9,300	34 00	....	....	34 00	322,431	322,431	80	140.00	....	....	140.00	11,266	11,266
Union	6,532	35 00	....	....	35.00	227,242	227,242	40	151 00	....	..	151.00	6,040	6,040
Van Buren	7,628	35 25	....	....	35 25	269,290	269,290	58	120 00	.. .	....	120 00	6,962	6,962
Wapello	7,907	30 26	....	....	30.26	239,272	239.272	46	96.08	....	...	96 08	4.420	4,420
Warren	10,627	39.61	....	...	39 61	420,016	420,016	92	223 21	...	...	223 21	20,536	20,536
Washington	10,078	44.50	...	....	44 50	449,182	449.182	71	180 00	...	..	180 00	12,752	12,752
Wayne	9,541	31.20	....	...	31 20	298,584	298.584	57	99 95	...	...	99 95	5,697	5,697
Webster	10,567	40.00	....	....	40.00	426,858	426.858	35	86.34	....	....	86.34	3,022	3 0:2
Winnebago	5,924	33.10	....	....	33.10	196,107	196,107	15	118.00	....	...	118.00	1,770	1,770
Winneshiek	9,591	48.40	....	....	48.49	464,240	464,240	39	221.02	....	...	221.02	8,620	8,620
Woodbury	15,526	40.10	...	..	40 10	622,593	622,593	64	134.00	....	...	134 00	8,576	8,576
Worth	6,158	35 00	....	....	35 00	218,585	218,585	18	148 00	....	....	148 00	2,672	2,672
Wright	8,186	32 00	....	...	32 00	263,961	263,961	33	119.00	...	...	119 00	3,931	3 931
Total	902,710	.....	.	....	.....	$35,577.081	$35,577,081	4,786	.....	....	..	.....	$ 749,215	$ 749.215

STATEMENT No. 46—CONTINUED.

COUNTIES.	MULES.							SWINE OVER 6 MONTHS OLD.						
	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.
Adair	610	$33.40	8	....	$36.07	$ 20,372	$ 22,001	35,133	$4.39	.....	....	$4.39	$ 154,237	$ 154,237
Adams	619	43.00	....	....	43.00	26,744	26,744	26,171	4.50	.....	....	4 50	116,787	116,787
Allamakee	43	29.40	19	....	35.00	1,236	1,470	34,241	4 54	.....	....	4.54	155,634	155,634
Appanoose	598	33.40	8	....	36.86	19,977	21,576	14,403	4.86	.....	....	4.86	70,078	70,078
Audubon	527	40 00	....	....	40.00	21,277	21,277	32,330	4.00	.....	....	4.00	136,943	136,943
Benton	297	40.00	....	....	40.00	11,460	11,460	48,540	4.00	.....	....	4.00	191,134	191,134
Black Hawk	212	39.67	....	....	39.67	8,412	8,412	45,256	4.39	.....	....	4.39	199,008	199,008
Boone	472	35.00	....	....	35.00	16,452	16,452	35,970	4.00	.....	....	4.00	154,788	154.788
Bremer	37	39.00	....	....	39.00	1,430	1,430	28,638	4.00	.....	....	4 00	111,314	111,314
Buchanan	170	37.00	....	....	37.00	6,220	6,220	31,841	4.40	.....	....	4.40	146,568	146,568
Buena Vista	206	36.28	....	....	36.28	7,475	7,475	41,617	4.11	.....	....	4.11	171,042	171,042
Butler	99	42.00	....	....	42.00	4,188	4,188	34,584	4.00	.....	....	4 00	141,013	141,013
Calhoun	313	34.75	....	....	34.75	10,880	10,880	35,316	3.92	.....	....	3.92	138,758	138,758
Carroll	309	38.77	....	....	38 77	11,982	11,982	37,328	3.94	.....	....	3.94	147,098	147,098
Cass	840	50.96	....	....	50.96	42,808	42,808	37,031	5.00	.....	....	5.00	185,055	185,055
Cedar	639	48.84	....	....	48.84	31,212	31,212	52,285	4.61	.....	....	4.61	241,671	241,671
Cerro Gordo	74	32.00	12	....	35.56	2,350	2,632	28,362	4.00	.....	....	4.00	116,009	116,009
Cherokee	116	45.00	....	....	45.00	5,221	5,221	45,646	5.00	.....	....	5.00	212,239	212,239
Chickasaw	40	34.18	....	....	34.18	1,367	1,367	17,450	3 02	33	....	4.02	52,689	70,076
Clarke	486	37.48	....	....	37.48	18,216	18,216	21,686	4.71	.....	....	4.71	102 244	102,244
Clay	124	35.47	....	....	35 47	4,318	4,318	26,497	4.12	.....	....	4.12	109,176	109,176
Clayton	120	32.70	10	....	36.01	4,224	4,646	54,271	5.60	.....	....	5.60	274,637	274,637
Clinton	207	41.56	....	....	41.56	8,604	8,604	58,877	4.92	.....	....	4.92	289,388	289,388
Crawford	746	38.70	....	....	38.70	28,870	28,870	70,784	4.40	.....	....	4.40	311,314	311,314
Dallas	565	40.90	....	....	40.90	23,913	23,913	47,002	4.34	.....	....	4.34	203,985	203,985
Davis	408	39.85	....	....	39.85	16,261	16,261	15,844	4 93	.....	....	4.93	78,234	78,234
Decatur	481	37.35	....	....	37.35	17,965	17,965	22,489	4.93	.....	....	4.93	110,826	110,826
Delaware	118	46.20	....	....	46.20	5,452	5,452	44,265	5.11	.....	....	5.11	226,076	226,076
Des Moines	236	44.73	....	....	44.73	10,558	10,558	20,558	4.92	.....	....	4.92	101,256	101,256
Dickinson	101	29.55	21	....	35.75	2,985	3,611	6,391	4.44	.....	....	4.44	28,410	28,410
Dubuque	129	36.48	....	....	36.48	4,706	4,706	43,689	4.05	.....	....	4.05	177,102	177,102
Emmet	156	33.25	8	....	35.91	5,188	5,608	8,743	4.62	.....	....	4.62	40,409	40,409
Fayette	138	43.98	....	....	43.98	6,070	6,070	39,919	4.76	.....	....	4 76	190,180	190,180
Floyd	82	35.00	....	....	35.00	2,864	2,864	25,978	4.41	.....	....	4.41	114,777	114,777
Franklin	128	43.38	....	....	43.38	5,553	5,553	37,093	4.14	.....	....	4.14	153,665	153,665

STATEMENT No. 46—CONTINUED.

COUNTIES.	MULES.							SWINE OVER 6 MONTHS OLD.						
	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.
Fremont	1,675	$39.34	....	....	$39.34	$ 65,895	$ 65,895	32,621	$3.80	5	....	$3 91	$ 123,534	$ 129,710
Greene	220	41.11	....	....	41.11	9,048	9,048	32,574	4.05	....	....	4.05	132,047	132,047
Grundy	306	41.33	....	....	41.33	12,649	12,649	41,538	4.08	....	....	4.08	169,827	169,827
Guthrie	398	39.00	....	....	39.00	15,528	15,528	29,992	4.40	....	....	4.40	131,960	131,960
Hamilton	289	36.30	....	....	36.30	10,491	10,491	33,249	4 50	....	....	4.50	149,931	149,931
Hancock	177	28.55	26	....	35.98	5,054	6,368	17,081	4 03	....	....	4.03	68,663	68,663
Hardin	129	32.39	11	....	36.09	4,194	4,655	37,700	4.06	....	....	4 06	153,950	153,950
Harrison	918	37.48	....	....	37.48	34,814	34,814	47,006	4.28	....	....	4.28	201,765	201,765
Henry	384	40.39	....	....	40.39	15,505	15,505	27,087	4 39	....	....	4.39	118,904	118,904
Howard	20	45.70	....	....	45.70	914	914	19,875	4.28	....	....	4.28	85,220	85,220
Humboldt	149	36.00	....	....	36 00	5,389	5,389	22,766	4 00	....	....	4.00	100,502	100,502
Ida	407	36.00	....	....	36 00	14,630	14,630	41,317	4 00	....	....	4 00	180,653	180,653
Iowa	554	36.80	....	....	36.80	20,384	20,384	42,707	4.24	....	....	4.24	181,483	181,483
Jackson	199	43 29	....	....	43.39	8,515	8,515	44,733	5.10	....	....	5.10	228,300	228,300
Jasper	712	43.78	....	....	43.78	30,775	30,775	58,114	4 07	....	....	4.07	277,646	277,646
Jefferson	213	43.10	....	....	43.10	9,179	9,179	24,729	4.88	....	....	4.88	120,737	120,737
Johnson	663	46 36	....	....	46.36	30,741	30,741	43,864	4.72	....	....	4 72	206,954	206,954
Jones	307	42.63	....	....	42.63	13,889	13,889	45,714	4.56	....	....	4.56	208,630	208,630
Keokuk	747	42.00	....	....	42.00	30,335	30,335	42,098	4.00	....	....	4.00	193,815	193,815
Kossuth	238	30.90	16	....	35 80	7,355	8,531	29,057	4.34	....	....	4 34	126,266	126,266
Lee	460	38.05	....	....	38.05	17,505	17,505	14,410	5.29	....	....	5 29	76,257	76,257
Linn	360	40 00	....	....	40.00	14,243	14,243	50,820	5.00	....	....	5.00	265,308	265,308
Louisa	260	46.00	....	....	46.00	12,030	12,030	23,871	4.00	....	....	4.00	105,646	105,646
Lucas	396	40.59	....	....	40.59	16,074	16,074	20,318	4.67	....	....	4.67	94,998	94,998
Lyon	200	28.94	24	....	35.54	5,789	7,178	27,256	3.77	6	....	4.00	102,778	108,944
Madison	563	37.27	....	....	37.27	21,000	21,000	36,066	4.53	....	....	4.53	163,428	163,428
Mahaska	916	37.38	....	....	37.38	34,242	34,242	46,908	4.86	....	....	4 86	228,180	228,180
Marion	513	43.00	....	....	43.00	22,058	22,058	45,328	4.06	....	....	4.06	184,278	184,278
Marshall	264	41.56	....	....	41.56	10,972	10,972	47,464	4.74	....	....	4.74	225,349	225,349
Mills	933	43.00	....	....	43.00	40,284	40,284	31,035	4.31	....	....	4.31	133,976	133,976
Mitchell	56	36.00	....	....	36.00	2,001	2,001	19,931	5.00	....	....	5.00	86,380	86,380
Monona	929	40.10	....	....	40.10	37,260	37,260	43,641	4.24	....	....	4.24	185,192	185,192
Monroe	318	32.51	10	....	35.75	10,337	11,370	15,410	5.05	....	....	5.05	77,904	77,904
Montgomery	482	36.00	....	....	36.00	17,391	17,391	41,099	4.38	....	....	4.38	180,019	180,019
Muscatine	270	46.64	....	....	46.64	12,593	12,593	27,380	4.67	....	....	4.67	127,535	127,535

	154	31.08	16	....	25.99	4,778	5,542	41,263	4.52	.....	....	4.52	186,484	186,484
O'Brien	105	38.00	9	....	26 31	3,499	3,813	10,565	5.00	.....	....	5.00	57,407	57,407
Osceola	1,006	45.76	....	....	45 76	45,986	45,986	51,612	4 67	.....	....	4.67	241,107	241,107
Page	177	26 33	36	....	25 80	4,660	6,337	18,516	3 00	33⅓	....	4.00	55,548	74,064
Palo Alto	444	24.46	..	....	24.46	15,301	15,801	53,134	4.12	.....	....	4.12	219,234	219,234
Plymouth	298	40.22	..	....	40 22	11,786	11,786	29,771	4.29	.....	....	4.29	126,609	126,609
Pocahontas	685	42.40	..	....	42.40	27,553	27,553	38,658	4 50	.....	....	4.50	173,488	173,488
Polk	1,452	59.42	....	....	59.42	86,276	86,276	77,134	4.32	.....	....	4.32	323,230	323,230
Poweshiek	632	38.02	....	....	38.02	24,033	24,033	60,994	4.35	.....	....	4.35	265,564	265,564
Ringgold	649	38.00	....	....	38 00	24,827	24,827	28,247	4 47	....	..	4.47	126 090	126,090
Sac	449	39.00	....	....	39.00	17,498	17,498	45,029	4.42	....	...	4.42	199,044	199,044
Scott	362	41 54	....	....	41.54	15,040	15,040	44,109	4.88	.....	....	4.88	215,209	215,209
Shelby	674	44.65	....	....	44 65	30,096	30,096	50,301	4 29	.....	....	4.29	216,016	216,016
Sioux	485	39.79	....	....	39.79	19,298	19.298	60,466	4 50	....	....	4.50	271,984	271,984
Story	461	40 19	....	....	40.19	18,528	18,528	33,112	4.48	.....	....	4.48	147,371	147,371
Tama	365	45 60	....	....	45.60	16,643	16,643	58,789	4 50	....	....	4.50	263,284	263,284
Taylor	514	43 00	...	....	43 00	22,455	22,455	41,743	4.00	....	....	4 00	180,273	180,273
Union	292	39.00	....	....	39.00	11,402	11,402	21,108	4.35	.....	....	4.35	92,995	92,995
Van Buren	249	38.24	....	...	38.24	9,522	9.522	16,558	4.46	.....	....	4.46	73,788	73,788
Wapello	456	30 40	18	...	35.87	13,863	16,357	23,534	4 78	.....	...	4.78	107,731	107,731
Warren	562	40.36	....	....	40.36	22,681	22,681	37,326	4 81	....	...	4.81	179,764	179,764
Washington	605	49.00	...	...	49.00	30,159	30,159	52,887	4.80	.....	....	4.80	255,770	255,770
Wayne	675	38.56	..	....	38.56	26,029	26,029	26,654	4.46	.....	..	4 46	118,892	118,892
Webster	351	40.00	....	....	40.00	14,005	14,005	31,504	5.00	.....	....	5.00	158,430	158,430
Winnebago	95	29.63	21	....	35.85	2,815	3,406	14,332	4.32	.....	....	4.32	61,920	61,920
Winneshiek	38	33.57	....	....	33.57	1,276	1,276	52,269	4.30	....	...	4.30	224,976	224,976
Woodbury	738	40.00	....	....	40.00	29,520	29,520	46,189	4 00	.....	....	4.00	184,756	184,756
Worth	36	33 00	....	....	33.00	1,202	1,202	12,148	4.00	....	...	4.00	49,609	49,609
Wright	240	32,00	12	...	38 04	7,723	8,649	29,481	3.00	33⅓	....	4.59	101,451	135,268
Total	39,268	.....	..	....	.....	$1,504,125	$1,611,473	3,517,266	.....		....	....	$15,639,418	$15,721,450

STATEMENT No. 46—CONTINUED.

COUNTIES.	SHEEP OVER 6 MONTHS OLD.													
	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.	Reported and adjusted actual value of person'l property other than live stock.	Reported actual value of live stock.	Adjusted actual value of live stock.	Reported actual value of person'l property.	Adjusted actual value of person'l property.	Reported taxable value of person'l property.	Adjusted taxable value of person'l property.
Adair	12,574	$3.21	....	....	$3.21	$ 40,317	$ 40 317	$ 873,404	$ 1,451,956	$ 1,502,469	$ 2,325,360	$ 2,375,873	$ 581,340	$ 593,968
Adams	12,742	3 00	....	....	3.00	39,553	39,553	481,854	1,342,454	1,355,338	1,824,308	1,817,192	456,077	454,298
Allamakee	3,228	3.54	....	....	3.54	11,491	11,491	1,504,076	962,561	978,688	2,466,637	2,482,764	616,659	620,691
Appanoose	6,484	3.06	....	....	3.06	19,797	19,797	1,562,557	1,177,991	1,193,747	2,740,548	2,756,304	685,137	689,076
Audubon	4,846	3 00	..	....	3.00	15,354	15,354	990,152	1,183,356	1,137,806	2,173,507	2,127,454	543,376	531,865
Benton	3,579	4.00	..	....	4 00	13,799	13,799	2,889 676	1,920,200	1 922,763	4,809,876	4,812,439	1,202,469	1,203,110
Black Hawk	3,749	3.79	....	....	3.79	14,240	14,240	4 772,340	1,875,652	1,914,769	6,647,992	6,687,109	1,661,998	1,671,777
Boone	2,827	3.00	..	....	3 00	9,864	9,864	2,186 328	1,385,290	1,407,796	3,571,618	3,594,124	892,905	898,531
Bremer	1,854	3.65	..	....	3.65	6,770	6,770	1,732,119	1,199,909	1,223,722	2,932,028	2,955,841	733,007	738,960
Buchanan	4,758	4 00	..	....	4.00	18,520	18,520	2,245,964	1,583,316	1,599,135	3,830,280	3,846,099	957,570	961,523
Buena Vista	5,482	2 70	11	....	2.82	14,837	16,469	1,073,918	1,502,149	1,511,246	2,576,067	2,585,164	644,017	646,291
Butler	3,982	4.00	....	....	4.00	15,220	15 220	1,753,916	1,495,452	1,466,494	3,249,368	3,220,410	812,342	805,103
Calhoun	4,230	3.13	....	....	3.13	13,240	13,240	1,004,010	1,206,375	1,240,492	2,210,385	2,244,502	552,596	561,125
Carroll	1,418	3 40	....	....	3.40	4 824	4,824	1,095,606	1,318,026	1,361,171	2,408,632	2,456,777	602,158	614,191
Cass	10,317	4.59	....	....	4.59	47,384	47,384	1,770,401	1,927,274	1,871,427	3,697,675	3,641,828	924 419	910,457
Cedar	12,847	3.95	....	....	3.95	50,752	50,752	2,729,165	1,920,271	1,966 518	4,649,4 6	4,635,683	1,162,359	1,158,921
Cerro Gordo	9,757	3 43	....	....	3.43	33,523	33,523	1,693,618	1,224,363	1,235,166	2,917,981	2,928,784	729,495	732,196
Cherokee	2,202	3.00	....	....	3.00	7,502	7,502	1,277,571	1,843,649	1,751,373	3,121,220	3,028,944	780 305	757,236
Chickasaw	3,150	3 25	....	....	3.25	10,238	10,238	1,410,043	974,645	1,054,253	2,384,688	2,464,290	596,172	616,075
Clarke	6,037	3 87	....	....	3.87	23,394	23,294	868,550	1,110,673	1,110,673	1,979,223	1,9 9,123	494,806	494.806
Clay	7,673	3 57	....	....	3.57	27,378	27,378	741,232	1,105,649	1,133 859	1,846,881	1,875,091	461,72[illegible]	468,773
Clayton	7,653	3.39	..	..	3 39	26,037	26,037	3,136,225	1,585,972	1,621,242	4,712,197	4,747,467	1,178,049	1,186,867
Clinton	2,321	3 79	....	....	3 79	8,808	8,808	5,131,504	2,301,760	2,296,841	7,436,264	7,431,345	1,859,066	1,857,836
Crawford	7,671	3.96	....	....	3.96	30,408	30,408	1,197,957	2,148,985	2,158,587	3,346,942	3,356,544	836,736	839,136
Dallas	4,570	2.98	....	....	2.98	13,623	13,623	1,207,935	1,109,548	1,126,275	2,317,483	2,334,210	579,371	583,553
Davis	28,296	3.01	....	....	3.01	85,266	85,266	2,070,087	1,668,215	1,686,676	3,738,302	3,756,763	934,576	939,191
Decatur	12,334	3.50	....	....	3 50	43,110	43,110	1,087,400	1,309,425	1,309,425	2,396,825	2,396,825	599,206	599,206
Delaware	4,648	3.92	....	....	3.92	18,236	18,236	1,726,024	1,616,192	1 644,477	3,342,216	3,370,501	835,554	842,625
Des Moines	3,226	3.37	..	....	3.37	10,877	10,877	5,135,665	1,090,386	1,087,897	6,226,051	6,223,562	1,556,513	1,555,890
Dickinson	9,181	2 97	....	....	2.97	27,322	27,322	569,220	542,080	535,261	1,111,300	1,104,481	277,825	276,120
Dubuque	4,643	3 51	..	....	3.51	16,322	16,322	9,420,506	1,448,151	1,513,997	10,868,657	10 934 503	2 717,164	2,733,626
Emmet	4,963	3.99	....	....	3 99	19,913	19,913	515,376	574,968	578,279	1,090,344	1,093,655	272,586	273,414
Fayette	5,724	3.58	....	....	3.58	20,508	20,508	2,318,770	1,891,938	1,830,551	4,210,708	4,149,321	1,052,677	1,037,330
Floyd	6,708	3.92	....	....	3.92	26,310	26,310	1,987,122	1,181,590	1,164,897	3,168,712	3,152,019	792,178	788,005
Franklin	7,845	3.48	....	....	3.48	27,316	27,316	892,804	1,489,860	1,384,329	2,382,404	2,277,033	590,601	569,258

Fremont	2,704	3.14	....	....	3.14	8,481	8,481	2,141,294	1,296,173	1,348,471	3,437,567	3,489,865	856,892	872,466
Greene	2,037	3.86	....	....	3.86	11,312	11,312	1,361,177	1,483,455	1,418,157	2,849,632	2,779,334	712,406	694,833
Grundy	12,499	3.07	....	....	3.07	38,907	38,907	1,394,749	1,668,901	1,704,323	3,063,650	3,098,971	765,912	774,743
Guthrie	8,464	3.40	....	....	3.40	28,231	28,231	1,391,053	1,427,798	1,366,954	2,818,844	2,758,006	704,711	689,502
Hamilton	2,861	3.70	....	....	3.70	10,689	10,689	1,543,796	1,368,953	1,333,216	2,912,751	2,867,014	728,188	716,754
Hancock	1,890	3.56	....	....	3.56	6,730	6,730	699,880	831,998	842,951	1,531,838	1,542,781	383,958	385,695
Hardin	11,722	3.61	....	....	3.61	42,319	42,319	2,307,013	1,331,982	1,409,006	3,638,996	3,616,019	909,749	904,005
Harrison	1,680	2.85	....	....	2.85	4,747	4,747	2,125,998	1,756,556	1,757,510	3,881,554	3,883,508	970,389	970,877
Henry	16,166	4.06	....	....	4.06	65,664	65,664	2,342,985	1,374,375	1,396,818	3,717,340	3,679,783	929,335	919,946
Howard	5,384	3.68	....	....	3.68	19,840	19,840	1,153,859	877,171	877,548	2,030,530	2,030,907	507,633	507,727
Humboldt	3,241	4.00	..	....	4.00	12,228	12,228	1,171,989	1,080,273	989,060	2,202,253	2,111,049	550,563	527,762
Ida	1,282	2.00	50	....	3.91	3,258	5,007	868,665	1,396,296	1,430,248	2,264,961	2,298,913	566,240	574,728
Iowa	18,068	2.44	23	..	3.02	44,463	54,689	2,178,271	1,564,369	1,592,128	3,742,640	3,770,399	935,660	943,600
Jackson	4,147	3.90	....	....	3.90	16,165	16,165	2,863,650	1,548,550	1,544,381	4,411,200	4,407,031	1,102,800	1,101,758
Jasper	12,566	4.34	....	..	4.34	55,625	55,625	3,226,029	2,446,129	2,280,298	5,672,158	5,506,328	1,418,039	1,376,581
Jefferson	11,678	3.66	....	....	3.66	43,829	43,829	1,852,345	1,210,547	1,316,098	3,063,892	3,069,438	765,973	767,359
Johnson	11,667	4.47	...	....	4.47	52,065	52,065	3,390,260	2,073,528	1,991,146	5,463,788	5,381,406	1,350,946	1,330,352
Jones	3,489	4.50	....	....	4.50	15,686	15,686	2,650,078	2,044,947	2,013,814	4,695,025	4,663,892	1,173,756	1,165,973
Keokuk	7,550	3.00	....	....	3.00	25,429	25,429	2,963,403	1,714,336	1,746,159	4,677,739	4,709,563	1,169,435	1,177,390
Kossuth	3,823	3.83	....	....	3.83	14,659	14,659	1,430,218	1,487,234	1,544,421	2,917,437	2,974,634	729,359	743,659
Lee	15,318	3.43	....	....	3.43	52,570	52,570	4,276,725	1,030,131	1,060,777	5,306,859	5,337,502	1,326,715	1,334,375
Linn	6,781	4.00	....	....	4.00	29,534	29,534	5,483,193	2,260,786	2,197,331	7,742,979	7,679,524	1,935,745	1,919,881
Louisa	3,419	3.00	....	....	3.00	11,618	11,618	1,184,530	1,050,703	1,083,503	2,235,252	2,267,053	558,813	551,763
Lucas	19,276	3.57	....	....	3.57	68,917	68,917	889,341	1,145,316	1,139,921	2,034,657	2,029,212	508,664	507,315
Lyon	2,583	3.61	....	....	3.61	9,345	9,345	734,510	751,297	821,626	1,485,807	1,556,136	371,452	389,034
Madison	8,949	3.82	..	....	3.82	34,256	34,256	1,301,098	1,567,700	1,537,693	2,868,708	2,838,701	717,177	707,175
Mahaska	17,542	3.70	...	....	3.70	65,020	65,020	2,927,704	1,744,721	1,741,234	4,672,425	4,668,938	1,168,106	1,167,235
Marion	14,393	3.44	....	....	3.44	49,413	49,413	2,887,431	1,582,634	1,591,188	4,470,065	4,478,619	1,117,516	1,119,655
Marshall	39,873	2.50	20	....	3.00	99,800	119,760	2,476,776	1,799,724	1,870,924	4,276,500	4,347,700	1,069,125	1,086,925
Mills	4,061	2.00	50	...	3.69	10,032	15,048	1,726,184	1,396,380	1,359,584	3,124,564	3,085,768	780,641	771,442
Mitchell	8,173	3.00	....	....	3.00	26,584	26,584	1,833,536	1,069,128	1,081,376	2,902,664	2,864,912	725,666	716,228
Monona	1,282	3.29	....	....	3.29	4,205	4,205	957,779	1,852,853	1,909,291	2,810,632	2,867,070	702,658	716,767
Monroe	4,793	3.15	....	....	3.15	14,197	14,197	1,135,787	918,236	919,369	2,053,973	2,055,006	513,493	513,751
Montgomery	2,560	3.95	....	....	3.95	10,122	10,122	1,507,845	1,191,123	1,316,787	2,698,967	2,824,632	674,742	706,158
Muscatine	2,712	4.55	....	....	4.55	12,346	12,346	3,647,264	1,257,419	1,253,946	4,904,683	4,900,210	1,226,171	1,225,052
O'Brien	15,369	3.00	....	..	3.00	46,196	46,196	1,234,504	1,233,381	1,239,070	2,463,885	2,463,574	615,731	615,893
Osceola	8,924	4.00	....	..	4.00	31,612	31,612	417,361	541,055	552,626	958,416	969,987	239,604	242,497
Page	11,777	3.29	..	....	3.29	38,759	38,759	2,297,511	1,832,905	1,817,560	4,130,416	4,115,071	1,030,104	1,028,768
Palo Alto	3,225	2.00	50	....	3.00	6,450	9,675	1,038,876	859,104	963,260	1,917,980	2,021,136	479,495	505,284
Plymouth	2,349	3.04	....	..	3.04	7,156	7,156	1,347,730	1,904,992	1,890,831	3,252,722	3,238,561	813,180	809,640
Pocahontas	5,779	3.81	...	....	3.81	22,053	22,053	955,025	1,289,675	1,218,631	2,244,700	2,173,646	561,175	543,411
Polk	3,136	3.52	....	...	3.52	11,046	11,046	11,913,159	1,646,484	1,646,484	3,559,643	13,559,643	3,389,911	3,389,911
Pottawattamie	12,263	2.90	....	....	2.90	35,656	35,656	3,364,000	3,657,660	3,450,251	7,021,660	6,824,251	1,755,415	1,706,063
Poweshiek	34,024	2.98	47	...	2.98	69,016	101,453	2,187,775	2,012,200	1,990,672	4,199,975	4,178,447	1,049,994	1,044,612
Ringgold	12,373	3.45	....	....	3.45	42,632	42,632	914 447	1,506,675	1,483,930	2,421,122	2,398,377	605,280	599,594
Sac	5,848	2.90	....	....	2.90	16,789	16,789	1,468,152	1,801,820	1,825,695	3 269,972	3,293,847	817,493	823,462
Scott	3,664	3.00	....	....	3.00	10,993	10,993	2,944,765	1,463,843	1,497,363	14,408,608	14,442,127	3,602,152	3,610,532
Shelby	3,601	3.48	....	....	3.48	12,541	12,541	1,111,661	1,612,590	1,603,302	2,724,251	2,714,963	681,063	678,741
Sioux	6,039	2.86	5	....	3.01	17,283	18,147	1,549,871	1,734,886	1,691,392	3,284,757	3,241,263	821,189	810,316
Story	4,860	3.65	.. .	...	3.65	17,740	17,740	2,544,001	1,499,135	1,505,140	4,043,136	4,049,141	1,010,784	1,012,285

STATEMENT No. 46—CONTINUED.

COUNTIES.	SHEEP OVER 6 MONTHS OLD.							Reported and adjusted actual value of person'l property other than live stock.	Reported actual value of live stock.	Adjusted actual value of live stock.	Reported actual value of person'l property.	Adjusted actual value of person'l property.	Reported taxable value of person'l property.	Adjusted taxable value of person'l property.
	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.							
Tama	9,086	$1.50	...	...	$3.50	$ 32,371	$ 31,371	$ 2,105,322	$ 2,263,861	$ 2,216,844	$ 4,369,183	$ 4,322,166	$1,092,296	$1,080,542
Taylor	7,714	3.50	...	....	3.50	26,540	26,540	1,346,233	1,320,841	1,434,552	2,667,074	2,780,785	666,769	695,196
Union	7,952	3.92	....	...	3.92	31,241	31,241	1,163,713	1,164,725	1,164,725	2,328,438	2,328,438	582,109	582,109
Van Buren	37,837	3.49	....	...	3.49	131,651	131,651	1,591,625	1,138,480	1,120,275	2,730,105	2,711,900	682,526	677,975
Wapello	11,755	2.74	9	...	2.99	32,277	35,181	2,878,562	849,602	920,573	3,728,164	3,799,235	932,041	949,809
Warren	7,323	3.58	....	...	3.58	26,233	26,233	1,953,833	1,746,877	1,717,883	3,699,700	3,670,706	924,925	917,677
Washington	4,808	3.50	....	..	3.50	17,514	17,514	3,285,407	1,830,297	1,790,849	5,115,704	5,076,256	1,278,926	1,269,064
Wayne	7,801	2.43	23	....	2.99	18,994	23,363	1,963,488	1,400,636	1,518,721	3,364,124	3,482,209	841,031	870,552
Webster	2,175	4.00	...	....	4.00	8,695	8,695	2,309,239	1,461,646	1,481,389	3,770,885	3,790,628	942,721	947,657
Winnebago	2,395	3.15	....	....	3.15	7,557	7,557	748,339	626,573	658,685	1,374,912	1,407,024	343,728	351,756
Winneshiek	5,859	3.69	.	...	3.69	21,668	21,668	2,211,532	1,542,764	1,530,668	3,754,296	3,742,200	938,574	935,550
Woodbury	3,289	4.00	...	..	4.00	13,156	13,156	5,117,922	2,192,805	2,262,724	7,310,227	7,380,646	1,827,557	1,845,161
Worth	5,000	4.00		....	4.00	18,451	18,451	837,885	757,576	797,094	1,595,461	1,634,979	398,865	408,745
Wright	3,381	2.00	50	...	2.81	6,353	9,529	1,182,203	1,010,005	1,048,604	2,192,208	2,230,807	548,052	557,702
Total	778,531	.....	...	....	.....	$3,608,600	$3,694,077	$216,905,047	$143,988,006	$144,290,970	$360,893,053	$361,196,017	$90,223,263	$90,299,004

STATEMENT No. 47.

Showing the reported assessment of lands and town lots, the equalized assessment of lands and lots, the assessment of personal and railroad property, together with the total equalized assessment of the state for a period of thirty years.

YEAR.	Reported assessment of lands.	Reported assessment of town lots.	Reported assessment of lands and town lots.	Equalized assessment of lands and town lots.	Assessment of personal property.	Assessment of railroad property.	Assessment of telegraph and telephone companies.	Total equalized assessment of state.
1870	$181,881,978	$ 40,272,055	$ 222,154,008	$ 223,561,061	$ 71,971,191	.....	.....	$ 294,532,252
1871	213,440,401	45,224,943	258,665,344	273,836,469	75,201,885	.....	.....	349,038,354
1872	213,440,401	45,224,943	258,665,344	273,836,469	73,880,076	$ 18,359,661	.....	366,076,206
1873	217,907,148	47,642,585	265,549,733	278,586,019	71,683,367	18,855,526	.....	369,124,912
1874	217,907,148	47,642,585	265,549,733	278,856,019	74,030,734	21,724,081	.....	374,340,834
1875	228,413,607	48,833,740	277,247,347	294,313,368	79,032,896	22,076,876	.....	395,423,140
1876	228,413,607	48,833,740	277,247,347	294,313,368	84,288,071	22,662,939	.....	401,264,378
1877	239,215,198	52,375,650	291,590,848	302,277,661	79,971,680	22,420,703	.....	404,670,044
1878	239,215,198	52,375,650	291,590,848	302,277,661	77,485,822	21,622,083	$ 102,640	401,488,149
1879	245,870,293	54,384,461	300,254,754	303,381,498	79,618,995	22,540,904	112,648	405,654,045
1880	245,870,293	54,384,461	300,254,754	303,381,498	82,638,655	23,646,161	152,706	409,819,020
1881	241,986,396	55,524,683	297,492,079	303,870,905	89,337,400	25,904,423	213,472	419,316,200
1882	241,986,396	55 523,683	297,492,079	303,870,905	96,136,476	26,021,376	252,795	426,281,552
1883	267,582,087	65,689,954	333,272,041	336,323,084	98,8[illegible]9,208	28,692,179	290,667	464,105,133
1884	267,582,087	65,689,954	333,272,041	336,323,084	97,653,463	30,181,031	351,058	464,508,636
1885	277,370,864	71,892,514	349,263,378	353,614,837	103,372,905	31,672,339	293,045	488,953,127
1886	277,370,864	71,892,514	349,263,378	353,614,837	101,654,912	33,628,788	441,893	489,540,460
1887	271,768,734	77,445,043	349,213,777	359,982,086	101,665,098	38,792,761	580,654	500,950,599
1888	271,768,734	77,445,043	349,213,777	359,982,086	100,794,562	43,538,501	591,731	504,901,880
1889	272,857,509	85,755,427	358,612,936	374,753,112	103,564,136	43,591,410	658,819	522,567,477
1890	272,857,509	85,755,427	358 612,936	374,753,112	105,543,264	42,903,608	663,874	523,863,858
1891	274,477,685	96,744,226	371,221,911	376,181,276	109,715,691	44,796,174	673,385	531,368,526
1892	274,477,695	96,744,226	371,221,911	376,181,276	112 882,577	44,924,456	673,446	534,661,755
1893	293,230,205	103,922,048	397,152,253	408,053,626	112,816,334	44,987,839	672,172	566,529,971
1894	293,230,205	103,922,048	397,152,253	408,053,626	106,865,954	45,063,782	659,984	560,643,346
1895	302,689,731	103,227,185	405,916,916	413,970,588	100,493,479	44,521,226	665,532	559,650,824
1896	302,689,731	103,227,185	405,916,916	413,970,588	96,775,721	44,532,125	706,115	555,984,549
1897	303,330,148	103,072,225	406,402,373	414,223,421	95,509,523	44,494,024	834,306	555,061,274
1898	303,330,148	103,072,225	406,402,373	411,556,521	88,084,467	44,606,794	931,938	545,179,720
1899	299,164,648	92,780,341	391,944,989	391,618,831	90,299,004	44,736,070	1,028,845	527 682,750

NOTE—Telegraph and telephone companies are assessed by the executive council by virtue of Sec. 1330 and 1331 of the Code, and their taxes are all paid into the state treasury direct, the levy being 3½ per cent, that being the average rate of taxation in the state for all purposes.

STATEMENT No. 48.

Showing the number of live stock, the assessed and total value of the same, for a period of thirty years.

YEAR.	Number of cattle.	Value of cattle.	Number of horses.	Value of horses.	Number of mules.	Value of mules.	Number of sheep.	Value of sheep.	Number of swine over six months	Value of swine.	Total value for each year.
1870	867,904	$11,170,564	449,328	$19,172,050	44,636	$1,719,873	860,717	$339,872	689,382	$2,133,000	$34,735,86[illegible]
1871	959,600	12,832,840	498,960	19,944,959	30,214	1,518,159	557,161	378,741	1,108,671	2,583,681	36,257,690
1872	1,065,863	11,827,327	513,486	19,041,091	32,555	1,461,194	516,160	515,551	1,244,085	2,521,595	35,371,858
1873	1,178,013	12,931,807	551,052	18,936,067	32,010	1,357,478	523,089	572,438	1,460,784	2,723,586	36,52[illegible],346
1874	1,322,102	14,598,453	558,820	19,754,401	33,369	1,392,824	470,309	510,073	1,299,302	2,600,756	38,856,507
1875	1,436,459	15,858,884	593,973	19,810,125	36,673	1,495,225	396,467	482,208	1,380,914	3,276,342	40,923,784
1876	1,508,813	16,446,016	638,600	20,705,572	41,172	1,669,015	373,616	4[illegible]5,921	1,363,129	3,587,242	42,828,7[illegible]6
1877	1,452,546	14,896,841	659,383	20,100,263	42,887	1,670,154	318,439	315,827	1,654,708	3,899,301	40,914,386
1878	1,461,256	14,757,563	618,790	20,329,705	44,489	1,634,913	288,228	290,520	2,250,300	4,404,750	41,417,45[illegible]
1879	1,528,109	15,589,548	673,065	19,671,[illegible]07	42,662	1,583,199	301,752	33[illegible],9[illegible]5	2,343,220	3,475,2[illegible]3	40,650,682
1880	1,757,688	18,426,862	691,805	20,290,490	43,182	1,581,336	349,359	457,967	2,460,393	4,727,642	45,484,287
1881	1,962,992	20,650,855	706,646	21,058,830	43,634	1,596,373	436,531	546,993	2,2[illegible]9,402	4,479,860	48,372,911
1882	2,106,853	21,996,899	742,321	22,653,463	45,867	1,719,661	438,407	562,712	2,069,847	4,213,137	51,145,872
1883	2,157,745	22,882,204	779,667	23,594,601	45,833	1,702,132	401,429	479,237	1,895,044	4,074,265	52,732,439
1884	2,050,261	21,536,355	777,152	24,089,838	43,173	1,648,164	359,674	422,582	1,846,540	3,643,149	51,300,858
1885	2,210,574	24,198,381	797,152	24,157,[illegible]	42,683	1,589,722	355,919	385,871	2,478,361	4,740,545	56,016,801
1886	2,460,505	25,003,742	820,933	24,766,628	42,324	1,461,939	310,005	308,969	2,248,071	3,542,434	55,101,712
1887	2,741,875	24,760,934	859,815	24,960,162	41,265	1,374,804	271,235	277,499	1,825,353	2,832,530	54,284,919
1888	2,909,087	23,438,697	907,410	25,709,710	41,207	1,328,921	214,453	243,166	1,934,143	3,563,846	54,274,340
1889	3,110,936	23,970,341	966,455	26,879,110	41,134	1,274,476	256,166	272,659	2,237,359	4,604,694	57,001,380
1890	3,141,445	23,342,478	1,032,436	27,324,838	41,531	1,195,696	280,050	331,184	2,350,046	4,699,893	55,894,089
1891	3,209,005	21,645,501	1,096,681	28,104,907	39,154	1,075,388	353,690	470,947	3,253,251	4,912,655	56,209,338
1892	3,185,064	21,366,815	1,168,483	28,160,334	38,010	975,880	373,854	496,0[illegible]6	2,719,997	4,208,329	55,2[illegible]7,434
1893	2,852,375	19,925,539	1,212,750	26,285,029	35,895	856,012	436,367	595,202	2,209,794	4,721,201	52,38[illegible],983
1894	2,667,624	19,357,164	1,241,769	21,142,271	36,634	693,388	421,474	416,245	2,657,632	5,373,152	46,982,240
1895	3,278,526	16,238,558	1,205,437	16,372,989	35,904	555,071	345,067	305,248	2,895,316	4,766,315	38,238,141
1896	2,262,987	17,213,372	1,202,194	15,290,854	38,359	544,404	3[illegible]8,494	300,816	2,855,708	4,725,709	38,176,155
1897	2,334,462	18,993,937	1,137,009	13,434,649	38,843	504,105	343,077	324,828	2,895,277	4,542,937	37,808,446
1898	2,721,548	18,694,808	1,115,546	9,968,793	41,492	389,390	558,305	478,703	3,235,512	3,851,327	33,382,516
1899	3,004,892	20,912,050	1,061,733	10,153,935	39,268	402,868	778,531	673,519	3,517,366	3,930,370	36,072,742

STATEMENT No. 48—CONTINUED.

Average values derived from the foregoing.

YEAR.	Cattle.	Horses.	Mules.	Sheep.	Swine.
1870	$12.87	$42.67	$38.53	$ .63	$ 3.09
1871	13.27	39.97	50.18	.68	2 56
1872	11.10	35.04	45.01	1.00	2 03
1873	10 98	34.33	42 41	1.09	1.86
1874	11.04	35.35	41 80	1.08	2.00
1875	11.04	33.35	40.77	1.23	2.37
1876	10.90	32.42	40.54	1.11	2.63
1877	10.26	30.48	38.94	1.09	2.36
1878	10.90	29.95	36.75	1.01	1.91
1879	10.20	29.23	37.11	1.10	1.50
1880	10.48	29.33	36.62	1.30	1 92
1881	10.52	29 80	36.59	1.25	2 08
1882	10.44	30.52	37.47	1 28	2.08
1883	10.60	30 06	37.14	1.19	2.15
1884	10 41	31.00	37 25	1.17	1.97
1885	10.97	31 56	36.07	1.08	1.71
1886	10.16	30.18	34.54	.99	1.58
1887	9.08	29.04	33.32	1 02	1 56
1888	8.05	28.33	32 24	.99	1.84
1889	7.70	27 81	30 98	1.06	2.06
1890	7.11	26.46	28.80	1.18	1.64
1891	6.74	25.64	27.46	1.33	1.39
1892	6.70	24.10	25.67	1 35	1.55
1893	6.99	21.67	23.85	1.36	2.14
1894	7.25	17.03	18.93	.99	2 02
1895	4.96	13 58	15.43	.88	1.65
1896	7.65	12.72	14.19	.94	1.66
1897	8.13	11.81	12.97	.97	1.56
1898	6 87	8.94	9.39	.86	1.19
1899	6.96	9.56	10.26	.87	1.12

STATEMENT No. 49.

Showing the amount of state and local taxes levied in the several counties for the year 1897, as reported to this office by the several county auditors, in compliance with section 1388 of the code.

COUNTIES.	State tax.	Special university tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
Adair	$ 11,121.94	$ 397.21	$ 38,443.10	$ 3,972.13	$ 50,951.34	$ 3,972.12	$ 6,870 35	$ 9,977.41	$ 125,205.63
Adams	9,083.12	324.39	32,880 13	3,243 97	37,708.28	1,621.98	4,906.10	10,577.38	100,345.25
Allamakee	10,323.71	368 70	44,794.91	3,687.04	41,796 46	.....	6,486.97	3,364.46	110,822.28
Appanoose	13,655.75	487 71	60,591.02	4,877.05	75,945 40	5,852 47	10.514 09	9,769.22	181,692.78
Audubon	9,063 63	323 01	33 494.70	3,132.13	42,008.26	3.132.23	3,581.00	10,174 29	104.909 25
Benton	23,215.45	829.12	57,161.39	8,291.24	78,517.03	14,095.10	12,017.98	13,072.91	207,220.22
Black Hawk	22,306.70	796.58	46,568.11	7 966.68	104,257.40	3,983.34	62,252.44	4,583.74	252,714.99
Boone	15,251.12	544.68	53,963.47	5 410 00	75,023.67	7,574.06	24,688.00	7,179 78	193,684 77
Bremer	10,562.77	377 29	36,710.10	4,772.39	34,951.22	1,886.46	8,941.87	1,388.98	98,501 03
Buchanan	17.026.32	608.13	47,994 93	6,080 96	62,623.77	4,256.58	13,033.43	9,602.77	161,226 80
Buena Vista	10,318.47	369.62	39,850.11	3 695.89	66,240.89	3,695.89	9.044.14	6.994.36	140,230 37
Butler	13,340 60	476.45	42,874.71	4,764.50	63,456.47	3,573.38	6,686 79	7,913.65	148,086.55
Calhoun	11,188.71	399.61	45,707.89	3.995.96	60,056.25	4,794.98	13,082.74	13,341 81	152,567.95
Carroll	12,512.28	446.87	42,894.79	4,468.25	68,585.05	4,468.35	7,150.28	2,205.68	142,731.49
Cass	15,828.54	565 30	56,476.29	5,653 04	75,225.29	5,653.04	10,157.25	11,538 50	181,097.25
Cedar	19,030.50	679.66	47,183.04	6,796.63	60,746.30	3,398.30	8,798.48	5,566.07	152,188.98
Cerro Gordo	13.662 41	487.97	50,538.28	4,879.42	86,973.34	.....	11,973.99	40,199.91	208,715.32
Cherokee	12,076.50	431.30	51,234.53	4,313.03	66,736.83	1,725.07	16,254.53	7,503.26	162,275.05
Chickasaw	9,408 41	336.02	42,550.59	3,360.04	45.677.18	3,360.04	3,190.37	4,160.45	112,013.10
Clarke	9,510.67	339 66	42,063.74	3,393.45	32,169.45	1,698.24	5,639.88	1,879.16	96,697.15
Clay	7,172.73	256.17	32,538.65	2,562.21	55,694.09	2,817.99	12,735.91	3,239.13	117,016 88
Clayton	16,072.11	574.00	44.587 15	5,740.09	65,060.06	13,776.17	9,501.80	7,503.75	162,815.13
Clinton	26,615.66	950.56	93,565 59	9,505.59	125,968.41	17,110.07	70,288.46	18,908.27	363,012 61
Crawford	14,916.86	532.74	55,462.09	5,327.27	72,885.10	3,728.64	7,288.24	8,439.89	168,575.83
Dallas	17,794.14	633.36	56,318.00	6,353.22	81,509.61	6,353.22	12,619 34	.....	181,520.89
Davis	11,553.95	412.64	48,111.74	4,126.41	20,425.34	3.718.77	8,344.06	.....	96,687.71
Decatur	10,185.01	363.75	38,346.23	3,637.58	41,205 33	2,910.05	5,351.17	6,951.04	108,950.16
Delaware	14,158.53	506.24	46,546.29	5,056.54	52,279 72	3,539.47	9,531.70	4,172.45	135,790.94
Des Moines	23,424.52	836.94	46,777.22	8,369.47	114,011.31	8,369.47	140,176.05	3,311.49	345,186.47
Dickinson	5,101.59	182.20	25,928.97	1,822.00	30,804.10	1,822.00	2,806.48	6,609.73	75,587.97
Dubuque	38,598.93	1,378.35	117,912.64	13,783.54	144,880.53	35,837.22	232,886.73	.....	605,223 93
Emmet	5,227.47	186.69	26,826.64	1,866.95	44,836.53	1,866.95	7,756.52	3,641.17	92,208.91
Fayette	16.445.17	587.33	49,245.26	5,873.29	66,540.29	5,873.29	9,212.06	13,462.91	167,239.62
Floyd	11,938.62	426.38	41,609.78	4,263.78	56,851.59	4,263.78	13,913.31	.....	133,267.24

Franklin	11,429.43	408.10	49,503.82	4,082.00	49,115.15	2,449.20	5,174.27	9,729.42	131,891.40
Fremont	12,900.88	460.71	92,049.33	4,675.43	57,814.23	.....	7,023.79	8,420.69	180,296.95
Greene	14,109.77	503.93	57,534.04	5,089.20	53,446.68	5,089.20	.....	.....	135,672.76
Grundy	11,201.91	400.06	30,416.41	4,000.69	48,635.61	2,802.42	4,467.10	1,619.53	103,533.73
Guthrie	13,739.26	490.68	49,724.73	4,906.93	57,431.23	3,434.75	10,588.76	12,179.88	152,586.21
Hamilton	13,628.42	486.73	45,916.94	4,867.29	60,102.76	4,867.29	13,404.52	17,857.82	161,141.77
Hancock	8,063.02	286.59	33,493.74	2,873.64	60,335.71	4,021.08	4,280.91	16,670.17	129,995.16
Hardin	13,896.05	496.27	48,097.60	6,280.69	65,453.70	.....	19,527.00	7,580.27	161,331.58
Harrison	16,041.09	572.96	54,271.08	5,729.67	77,119.69	8,594.51	9,188.29	14,569.40	186,088.69
Henry	15,944.37	569.45	45,620.53	5,694.40	43,193.91	2,847.20	16 509.59	4,026.98	134,406.42
Howard	9,547.90	340.99	30,567.70	3,409.96	46,834.73	5,114.94	5,812.83	6,064.52	107,693.56
Humboldt	9,048.19	323.15	25,045.76	3,231.50	46,652.93	3,231.50	6,530.83	5,694.79	99,758.64
Ida	9,348.73	333.88	32,893.19	3,338.83	46,078.64	3,004.95	6,080.47	6,143.59	107,223.28
Iowa	14,279.45	509.98	40,337.08	5,049.81	55,967.23	6,119.77	5,194.50	858.50	128,386.32
Jackson	15,055.97	537.72	56,688.85	5,377.14	66,631.87	.....	18,227.45	4,571.46	167,080.46
Jasper	22,260.69	795.04	58,893.61	7,950.15	79,215.87	7,950.15	20,924.11	8,836.45	206,826.07
Jefferson	14,397.28	514.29	47,126.20	5,142.04	35,688.03	5,142.04	15,628.67	11,384.42	135,022.97
Johnson	24,808.43	886.05	66,088.53	8,860.07	79,636.11	3,543.97	48 576.69	197.52	232,597.36
Jones	18,080.10	643.93	48,106.67	6,439.32	62,403.21	4,507.32	11,942.83	5,563.23	157,686.80
Keokuk	20,657.30	737.76	39,950.91	7,376.89	57,144.97	738.17	11,775.46	2,222.66	140,604.12
Kossuth	15,690.56	560.37	50,495.45	5,608.35	95,388.54	3,363.23	11.919.44	11,697.90	194,718.34
Lee	27,664.34	988.01	67,530.52	9,880.13	89,808.24	9,880.13	111,841.55	41,820 38	359,413.28
Linn	35,058.35	1,252.08	78,201.62	12,520.83	165,002.49	3,130 21	159,210.77	23,559 22	477,935.57
Louisa	10,895.02	389.11	36,705.20	3,891.07	36,310.54	2,918.30	6,860.33	3,018.03	100,987.60
Lucas	10,485.76	374.49	43,430.80	3,744.91	32,871.65	4,681.14	14,788.95	4,290.82	114,668.52
Lyon	9,624.97	343.74	38,499 87	3,437.49	79,786 40	1,718.75	7,216.58	7,460.66	148,088.46
Madison	12,113.30	432 62	48,718.29	4,326.18	44,696.48	6,489.27	6,511.02	474 99	123,762.15
Mahaska	20,641.17	737.18	79,415.73	7,371.87	84,972.13	3,690 35	37,476.88	8,098 56	242,403.87
Marion	18,163 61	648.70	59,837.10	6,487.00	53,359.54	5,838.30	10,731.72	16,212.97	171,278.94
Marshall	20,184.52	720.15	65,467.44	7,201.43	108,458.07	7,201.40	26,951.32	4,297.00	235,401.33
Mills	12,768.89	456.03	44,570.41	4,560.32	67,198.01	5,472.38	.....	4,989.48	140,015.52
Mitchell	9,722.17	349.73	37,089 72	3,497.26	48,405.26	2,797.81	7,260 10	1,181.14	110,322.19
Monona	10,633.79	381 56	42,342.79	3,815.64	56,810.60	3,052.51	4,567.29	10,208.11	131,952.29
Monroe	10,168 33	363.15	38,653.43	3,631.54	94,567.38	2,905 23	14,349.44	4,271.40	98,909.90
Montgomery	14,131.86	504.70	51,533.39	5,047 32	60,865.37	2,523.71	16,197.53	.....	150,803.88
Muscatine	21,844.52	780.16	66,234 57	7,801.61	78,340.90	.....	93,531.49	73,238.62	341,791.87
O'Brien	10,665.15	380.90	38,470.70	3,808 95	65,017.76	3,808.98	4,709.77	11,721.36	128,583.57
Osceola	5,428.21	193.95	19,185.76	1,938.71	33,690 44	969 29	1,533.47	4,491.71	67,421.54
Page	18 042.55	644 39	57,667.81	6,447.92	65,473 53	10,317.75	19,849.26	9 932.53	188,375.74
Palo Alto	8,083.85	286.90	36,657.04	2,869.18	55,934.59	2,869.18	3,038.36	8,285.13	117,994 23
Plymouth	17,748.68	633.88	67,059.99	6,338.83	84,011.89	4,437.14	19,984.47	67.65	200,282.52
Pocahontas	9,386.89	335.24	38,043 83	3,352.46	54,476.98	3,352.46	4,216.19	8,475.12	121,639.17
Polk	64,494.58	2,303 38	238,801.45	23,033.78	273,629.49	.....	443,533 07	.....	1,045,794 75
Pottawattamie	36,434 73	1,301.24	123,613.89	13,012.44	174,989.62	16,265.43	135,867.36	43,085.99	543,570.70
Poweshiek	16,270.95	581.08	44,226.23	5,811.05	71,484.62	2,324.40	20,544.45	2,814.77	164,067.54
Ringgold	10,401.50	371 50	37,061.26	3,714.82	51,773.90	2,228.89	4,713.93	6,688.37	116,904.16
Sac	12,310.50	439.66	36,995.51	4,396.71	52,835.51	.....	9,229.84	7,128.33	123,836.06
Scott	30,720.46	1,097.14	67,917.02	10,971.61	165,421.23	.....	175,496.21	9,626.33	461,250.00
Shelby	12,865 09	459.48	63,750.10	4,594.61	59,742.74	2,297.35	4,765.06	8,708.43	157,182.86
Sioux	16,188.32	578.16	53,693.91	5,781.53	94,097.46	1,734.41	10,843.67	3,576.15	186,493.61

STATEMENT No. 49—CONTINUED.

COUNTIES.	State tax.	Special university tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
Story	$ 16,058.37	$ 573.52	$ 49,518.94	$ 5,735.15	$ 60,892.13	$ 5,735.15	$ 19,002.41	$ 1,200.34	$ 158,716.01
Tama	20,454.98	730 54	59,920.64	7,283.29	72,426.60	3,641.69	13,590.64	15,558.76	193,607.14
Taylor	12,612.01	450.43	43,176 03	4,504.39	56,416 80	2,252.19	6,571.45	8,475.40	134,458.60
Union	11,610.44	414.65	53,557.00	4,146.58	62,435.00	4,146.58	28,784.10	70 53	165,164.88
Van Buren	13,522.90	482.96	47,986.56	4,829.60	39,804.72	5,795.52	6,693.93	1,093.73	120,209.92
Wapello	23,154 15	826.93	95,527.12	8,269.33	103,721.32	8,269.33	75,508.04	10,195.62	325,471.83
Warren	14,829.90	529.64	55,463.12	5,296.39	49,803.04	6,620.54	9,557.07	5,334 94	147,432.64
Washington	19,891.47	710.41	53,998.92	7,103.64	54,954.29	.....	17,609.47	9,128 64	162,396.84
Wayne	11,995.82	428.42	40,173.06	4,284.22	39,040.78	.....	6,808 95	5,496.88	108,227.13
Webster	18,216.53	650.59	74,552 37	6,505.91	84,465.08	12,011.81	71,240.86	.....	268,643.15
Winnebago	5,777.09	206.32	25,568.65	2,063.24	42,412 47	.....	4,586 34	4,102 26	84,716.37
Winneshiek	16,064.43	573.73	53,599.19	5,738.47	53 691.92	5,164.62	6,806.59	3,306.36	144,945.31
Woodbury	29,473.16	1,050 22	116,672.87	10,525.67	145,530.34	10,525.83	162,759.00	180,284.60	656,761.69
Worth	6,119.97	218.57	25,794.37	2,184.82	25,926.05	1,092.38	4,491.99	774.43	66,602.58
Wright	10,341.68	369.35	33,610.48	3,693.46	67,950.46	3,693.46	8,041 35	24,417.08	152,117.32
Total	$ 1,535,033.55	$ 54,820.15	$ 5,137,080.92	$ 549,405.46	$ 6,739,935.42	$ 450,348.46	$ 2,878,465 23	$ 1,008,955.62	$ 18,353,994.81

NOTE—The corporation taxes shown in the counties of Dubuque, Lee, Linn and Scott include the taxes levied by the cities of Dubuque, Keokuk, Cedar Rapids and Davenport, which were reported by the city officials to this office by request; they being organized under special charters, collect their taxes independently of the county treasurer, and do not certify them to the county auditor.

Add to the above the taxes of the telegraph companies, $15,507.44, and the taxes of the telephone companies, $5,682, not reported by the county auditors, and we have a grand total of $18,605,619.11.

STATEMENT No. 50.

Amount of state and local taxes in the several counties for the year 1898, as reported to this office by the several county auditors, in compliance with section 1388 of the code.

COUNTIES.	State tax.	Special university tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
Adair	$ 12,020.20	$ 375.63	$ 34,875.16	$ 3,756.31	$ 51,160.92	$ 3,756.31	$ 6,173.63	$ 9,334.46	$ 121,452.62
Adams	10,211.87	319.12	34,180.91	3,191.21	40,704.60	1,595.60	5,295.05	10,825.34	106,324.60
Allamakee	11,666.44	364.67	41,723.27	3,645.76	43,831.00	.....	6,372.17	3,095.61	110,698.82
Appanoose	14,626.22	457.07	59,220.12	4,570.70	62,375.17	7,313.11	10,736.38	13,609.49	172,901.66
Audubon	9,744.16	306.77	36,208.73	3,070.06	41,562.05	3,070.06	3,420.40	8,382.34	105,759 47
Benton	25,789 36	805.92	51,852.13	8,059.17	77,056.41	6,447.34	11,054.63	12,743 84	194,808 80
Black Hawk	26,967.70	842.72	48,594.53	8,427.34	107,458.28	4,213 62	58,780.44	4,607.95	259,886.58
Boone	18,280.00	571.25	54 564.25	5,112 60	75,809.31	5,712.50	26 910.41	7,422.60	194,382.82
Bremer	12,063.96	376.80	34,332.23	3,760.50	38.421.02	1,880.26	9,234.71	1,302.05	100,331 03
Buchanan	18,636.01	582.41	50,044.14	5,823.72	63,957.79	3 494 21	11,891.74	3,042 62	157,473.64
Buena Vista	12,358 24	386.20	39,284.33	3,861.93	64,298 31	3.861.94	10,070.05	9,330.45	143,401.45
Butler	15,317.96	478 69	35,431.09	4,786.87	61,383.76	4,786.87	8,056.12	7,303 38	138,043 76
Calhoun	12,193.39	412 31	52,533 02	4,122 94	57,307.46	4,122.94	14,564.76	12,809 28	160,066.10
Carroll	14,778.75	461.93	36,858.91	4,618.41	66,051.78	4,618.39	5,733.86	10,322.41	143,444.44
Cass	17,941.83	560.70	55,224.19	5,606.80	71,231.89	5,606.81	15,278 62	10,767.09	182,217 93
Cedar	21,538 22	673.05	47,033.72	6,730.69	66,152 43	3,365.35	7,643.18	6,256 71	159,393.35
Cerro Gordo	16,318.31	510.18	60,978.47	5,100.94	84,163.26	.....	14,354.84	26,323.72	207,748.62
Cherokee	14,018.06	438.06	47,048.78	4,380 62	73,381.89	2,190.35	17,241.60	7.566 59	166,265 92
Chickasaw	11,086.42	346.43	47,534.29	3,464.37	42,194 53	4,508.69	4,068 18	1.772.47	114,990 37
Clarke	10,299.08	321,79	42,509.26	3,218.76	38,485.25	.....	6,296.67	3,371.24	99,594.05
Clay	8,523.80	266.65	39,074.24	2,667.42	48,490.10	2,667 42	6,567.58	3,834.62	112,100.33
Clayton	18,308.48	572 02	45,840.93	5,719.87	63,467.09	8,007.78	6,000.78	12,983 04	160,894.99
Clinton	32,283.16	1,007.35	82,312.41	10,070 67	146,974.41	15,106 01	90,697.25	9 939.84	388,340 00
Crawford	17,743.17	554.47	57,818.38	5,545 12	72,812.35	2,773 08	8,693 87	9,862.85	175,803.29
Dallas	19,176.94	599.27	47.976.64	5,992.79	77,409.67	.....	13.844.65	.....	164,999 96
Davis	12,060.94	376.90	49,467.97	3,769.05	22,363.79	.....	6.831.05	4,537.71	99,397.41
Decatur	11,319.18	353.72	39,412.69	3,537.24	43,006.76	1.768.62	4,859.54	7,351.13	111,608 88
Delaware	16,281.23	508.78	47,082 88	5,087.91	53,560.96	3,561.54	9.819.78	5,513.64	141,366 72
Des Moines	26,307.60	822.11	71,190.88	8,221.12	98,169.99	.....	147,291.78	.....	352,003.48
Dickinson	5,914.43	184.82	26,958.81	1,848.26	28,737.18	924.13	3,362.27	6,131.27	74,061.17
Dubuque	43,638.97	1,365.26	115,015.93	13,652.81	128,336.21	32,766.73	266,598.17	166.63	601,585.56
Emmet	6,131.32	191.60	27,489.09	1,916.04	43,521.48	1,916.04	7.185.38	4,085.67	92,436.57
Fayette	18,924.87	591.40	48,335.43	5,914.06	72,651.29	5,914.06	8,719.15	11,336.77	172,387.03
Floyd	13,543.41	423.23	44,290.67	4,232.36	55,044.42	4,232.36	11,608.01	.....	133,383.46

STATEMENT No. 50—CONTINUED.

COUNTIES.	State tax.	Special university tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes
Franklin	$ 13,117.77	$ 409.94	$ 50,088.60	$ 4,099.29	$ 57,260.88	$ 2,869.55	$ 7,006.29	$ 7,424.79	$ 142,277.11
Fremont	14,836.40	463.64	40,992.93	4,636.38	57,559.00	3,709.10	8,553 97	8,295 25	139,096.67
Greene	15,857 33	495.54	41,664 87	4,955 44	58,692.12	1,982.18	9,170.22	14,601.62	147,419 32
Grundy	12,857.86	401.80	33,812.61	4,018 03	50,378.04	2,411.91	4,188.57	1,555.38	109,624.20
Guthrie	15,030.83	469.71	55,976.26	4,697.10	63,282.29	3,757.70	11,255.67	6,106.28	160,525.84
Hamilton	15,551.65	485.98	34,608.48	4,859.86	60,317.48	.....	13,896.70	14,408.36	144,123.51
Hancock	9,573 81	299.18	35,895.54	2,988.55	60,808.72	4,184.01	4,798.72	28,838.43	147,366.96
Hardin	16,051.69	501 61	47,555.96	5,016 15	77,517.93	.....	44,286.06	.....	190,879.40
Harrison	18,072.08	564.72	54,877.06	5,647.49	78,624.13	8,471.29	8,765.11	15,929.21	190,951.09
Henry	16,368.59	511.19	44,186.99	5,112.00	46,926.78	2,556 01	21,845.02	5,127.61	142,624 19
Howard	11,004.57	343.89	37,418.11	3,438.93	45,790.92	3,438.93	6 114.36	7,833.67	115,383.38
Humboldt	10,431 15	325 57	25,715.05	3,259.73	44,965.15	2 607.79	6,050.50	5,359 33	98,714.67
Ida	10,898.99	340 59	29,265.37	3,405.93	51,386 02	2,724.75	4,471.17	7,185.63	109,678.45
Iowa	16,195.57	506.11	37,797.07	5,061.11	59,982 98	6,579.45	5,087.95	1,178.24	132,328.48
Jackson	17,078.87	533.72	55,850.32	5,337.15	68,346.60	.....	19,878 83	5,638 83	172,664.33
Jasper	24,121.71	753.71	62,177.88	7,537.99	91,831.37	3,768.97	21,497.21	6,228.30	217,917.14
Jefferson	15,806.81	493.98	46,391.09	4,939 66	36,804.55	2,963.86	16,004.35	10,587.72	133,992.02
Johnson	26,252.77	820.38	60,964 75	8,203.98	80,599.33	1,640.78	42,668.79	754.51	221,905.29
Jones	20,019.38	625.60	47,389.57	6,256 05	57 228.04	4,379.23	12,142.72	5,239.15	153,279.74
Keokuk	21,310.24	669.18	44,883.02	6,662.37	57,969.63	.....	13,424.47	122.19	145,041.10
Kossuth	18,266.50	570.89	52,409.66	5,708.39	102,999.09	3 424.93	13,894.16	20,250 27	217,523.89
Lee	31,081.06	971.28	70,692 59	9,712.88	96,459 52	14,569.24	112,211.63	72,622.60	408,320.75
Linn	49,514 05	1,237.94	83,856.47	12,379.42	169,872.59	3,094.84	159,820.01	15,495.50	495,370 83
Louisa	11,122.37	347.57	34,296.79	3,475.74	36,985.32	3,475.74	6,200.64	31,949.78	127,853 95
Lucas	11,064.94	345.71	42,853 57	3,457.74	33,780 14	3,457.74	8,137.80	3,548.24	106,625.88
Lyon	11,280 49	352.52	43,068.67	3,525.15	77,135 69	2,115.09	8,033.58	.....	145,511.12
Madison	13,476.38	421.14	46 691.67	4.211.75	47,252.97	1,684.69	7,157.17	4,581 45	125,477.22
Mahaska	22,705.03	709.53	78,312.97	7,095.49	81,189.50	.....	40,239.49	9,108.34	239,361 35
Marion	19,309.16	603.41	49,386.88	6,034.11	54,989.61	5,430.70	10,164 07	30,811.64	176,729.58
Marshall	23,337.96	729.31	78,460.60	7,292.91	104,900.93	3,646.59	28,567.12	4,346 60	251,282.02
Mills	14,528.13	453 85	47,782.61	4,538.48	50,519.35	2,723.08	11,205.67	9,356.42	141,053.59
Mitchell	11,906.47	372 07	36,446.20	3,720.74	44.986.23	1,860.32	9,407.27	833.10	109,482.40
Monona	12,730.98	397.84	42,682.96	3,978 43	60,941.50	3,182.74	4,511.88	10,634.96	139,061.20
Monroe	10,432.53	326.02	38,834.31	3,256.17	27,443.61	3,907.40	13,922 71	3,485.12	101,606.87
Montgomery	15,707.98	490.87	48,557.56	4,909.15	63,788 89	2,454.72	16,844.36	.....	152,753.58
Muscatine	24,060.59	752.52	57,252.78	7,525.19	81,554.44	.....	95,621.47	2,589.77	269,476.76
O'Brien	12,838.76	401.21	40,140.13	4,012.11	78,724.46	4,012.11	11,808.35	8,063.20	160,000.38

Osceola									75,043.53
Page	6,461.86	201.96	19,789.53	2,019.33	38,632.69	1,009.64	2,078.66	4,848.86	157,573.17
Palo Alto	19,622.87	613.21	60,176.25	6,132.14	69,786.07	9,200.33	18,972.87	3,066.43	108,781.27
Plymouth	9,751.17	304.72	32,954.57	3,047.48	47,909.55	1,522.58	3,490.12	9,800.07	195,127.50
Pocahontas	20,528.72	641.52	58,767.44	6,415.23	79,576.28	3,207.61	15,914.08	10,086.61	123,444.83
Polk	11,001.78	343.80	37,818.62	3,438.06	51,752.51	3,438.06	4,367.65	11,284.24	1,013,804.32
Pottawattamie	71,567.84	2,237.12	192,693.83	22,371.20	270,847.84	.....	447,819.23	6,247.26	568,247.40
Poweshiek	42,094.69	1,318.58	129,841.86	13,185.83	167,447.57	13,185.83	166,778.51	34,559.54	176,119.37
Ringgold	18,250.08	574.31	53,087.24	5,743.61	71,776.35	.....	20,997.70	5,609.98	115,635.79
Sac	11,290.26	352.51	31,642.63	3,525.10	49,330.45	3,525.08	4,301.05	11,577.69	141,133.35
Scott	14,441.14	451.29	41,451.28	4,512.84	57,305.31	4,512.84	18,458.65	.....	577,084.27
Shelby	41,534.93	1,301.10	108,023.05	13,010.91	190,506.89	13,010.92	204,907.50	4,688.97	159,448.82
Sioux	14,802.58	422.59	58,800.69	4,625.46	67,065.42	2,312.63	4,575.60	6,808.85	198,446.84
Story	18,965.62	592.70	44,002.87	5,926.88	102,121.25	1,777.97	7,580.87	17,477.68	163,021.00
Tama	18,100.60	565.66	41,579.24	5,656.52	62,399.86	5,656.51	9,904.22	18,158.39	189,696.53
Taylor	22,970.22	717.82	55,557.99	7,154.49	73,504.41	715.45	13,325.61	15,852.64	134,534.75
Union	13,673.33	427.26	48,320.96	4,273.60	57,645.93	2,136.30	7,128.19	986.19	164,646.62
Van Buren	13,890.48	402.83	53,088.47	4,028.27	61,176.50	4,028.27	28,757.18	280.63	120,924.54
Wapello	14,054.52	439.20	48,325.43	4,392.03	39,328.79	5,270.45	8,285.73	878.40	325,010.97
Warren	24,873.72	777.30	105,199.76	.....	114,767.29	4,663.86	62,282.94	12,446.10	143,421.80
Washington	16,152.12	504.75	46,474.15	5,047.55	48,401.23	6,309.41	9,550.28	10,982.32	158,817.68
Wayne	20,674.96	646.09	53,377.56	6,458.24	55,314.49	.....	17,822.42	4,623.52	104,650.64
Webster	13,627.28	425.85	37,630.70	4,258.52	39,784.23	2,129.26	6,794.80	.....	243,634.86
Winnebago	21,418.27	669.32	74,643.10	6,698.21	82,261.31	16,733.02	41,106.63	.....	91,664.55
Winneshiek	6,763.98	211.38	28,532.21	2,113.75	41,794.45	2,113.75	4,614.36	5,520.67	147,103.72
Woodbury	18,382.41	574.45	51,281.65	5,744.50	53,285.86	7,467.86	5,845.28	4,571.71	636,309.34
Worth	34,040.94	1,063.67	132,841.14	10,637.97	169,486.32	.....	288,134.58	104.72	72,892.19
Wright	7,057.97	220.56	26,245.83	2,205.91	28,370.24	2,205.90	5,142.97	1,351.81	164,580.21
	12,108.24	378.38	48,054.59	3,783.82	75,842.83	3,783.82	14,829.00	5,799.53	
Total	$1,738,175.62	$54,323.64	$5,151,655.07	$ 534,802.74	$6,865,076.39	$87,180.90	$3,127,782.24	$333,534.00	$18,692,480.60

NOTE—The corporation taxes shown in the counties of Dubuque, Lee, Linn and Scott include the taxes levied by the cities of Dubuque, Keokuk, Cedar Rapids and Davenport, which were reported by the city officials to this office by request; they being organized under special charters, collect their taxes independently of the county treasurer, and do not certify them to the county auditor.

Add to the above the taxes of the telegraph companies, $15,507.44, and the taxes of the telephone companies, $5,676.00, not reported by the county auditors, and we have a grand total of $18,807,090.93.

OPERATIONS OF THE MULCT LAW, GIVING STATISTICS.

In response to the many inquiries received by this department, a blank was sent to each county auditor requesting information regarding the situation in each county as relates to the mulct law. After some delay, reports were secured from every county. The data submitted below, relating to the counties in which the mulct law is in force, is correct as to the number of saloons in each county, and as to the total tax collected for the year. The department experienced considerable difficulty in securing the annual tax for each locality, and undoubtedly there will be found discrepancies and errors in that portion of the report; but these errors have been minimized as much as possible.

Recognition is due the county auditors, the city recorders and township clerks of the state for furnishing so freely the information for this report.

The mulct law is not in force in the fifty-one counties given below, and the penalties of the prohibition law obtain in these counties for the sale of liquors:

Adair.	Cherokee.	Fremont.	Humboldt.	Mitchell.	Taylor.
Adams.	Clarke.	Greene.	Jasper.	Monroe.	Van Buren.
Appanoose.	Clay.	Grundy.	Jefferson.	Montgomery	Warren.
Benton.	Dallas.	Guthrie.	Kossuth.	Page.	Washington.
Buena Vista.	Davis.	Hamilton.	Louisa.	Poweshiek.	Wayne.
Butler.	*Decatur.	Hancock.	Lucas.	Ringgold.	Winnebago.
Calhoun.	Delaware.	Hardin.	Madison.	Story.	Worth.
Cass.	Floyd.	Henry.	Mills.	Tama.	Wright.
Cerro Gordo.	Franklin.	Howard.			

* Decatur county reports no saloons, but $190.79 was collected, probably in the enforcement of the law.

The mulct law is in operation in all or some portion of the forty-eight counties named in the table below. The reports from which this table was compiled gave the number of saloons in each county at or about July 1, 1899, together with the annual tax being charged each on that date:

COUNTIES.	No. saloons.	Av. annual tax.	Total tax collected July 1, 1898, to July 1, 1899.
Allamakee	19	$ 847.00	$ 14,400.00
Audubon	5	1,320.00	902.98
*Black Hawk	12	1,200.00	14,100.00
Boone	18	1,177.00	21,200.00
Bremer	17	612.00	10,410.00
Buchanan	10	720.00	5,700.00
Carroll	34	600.00	12,979.91
Cedar	15	608.00	8,750.00
Chickasaw	21	638.00	12,760.00
Clayton	49	601.00	28,929.98
Clinton	99	600.00	55,950.00
Crawford	20	865.00	17,300.00
*Des Moines	86	600.00	48,850.00
Dickinson	3	1,008.00	3,025.00
Dubuque	191	600.00	114,600.00
Emmet	6	1,150.00	6,900.00
Fayette	17	873.00	5,898.50
Harrison	13	823.00	10,412.00
Ida	12	671.00	8,050.00
Iowa	11	1,018.00	11,200.00
Jackson	31	607.00	20,300.00
Johnson	31	926.00	28,950.00
Jones	15	916.00	6,925.00
*Keokuk	6	600.00	3,600.00
Lee	79	649.00	49,200.00
*Linn	48	700.00	46,231.43
Lyon	14	833.00	12,491.65
Mahaska	21	886.00	21,066.66
*Marion	3	800.00	2,400.00
*Marshall	15	1,000.00	15,966.55
Monona	8	937.50	6,400.00
Muscatine	30	993.00	28,808.32
O'Brien	14	617.00	15,780.00
Osceola	7	1,014.00	7,100.00
Palo Alto	12	881.00	10,570.00
Plymouth	31	712.00	23,680.00
Pocahontas	3	1,400.00	4,200.00
*Polk	63	1,200.00	64,016.32
Pottawattamie	55	887.00	51,330.15
Sac	8	972.00	6,730.00
Scott	177	608.00	105,716.45
Shelby	13	701.00	7,381.35
Sioux	19	663.00	11,333.30
*Union	10	1,200.00	12,373.33
Wapello	31	1,622.00	48,016.66
Webster	23	919.00	18,891.17
Winneshiek	21	739.00	15,322.50
Woodbury	86	881.00	63,504.85
Total	1,530	$ 864.45	$1,120,544.06

* In Black Hawk county the petition filed is only for Waterloo.
In Des Moines county the petition filed is only for Burlington.
In Keokuk county the petition filed is only for What Cheer.
In Linn county the petition filed is only for Cedar Rapids.
In Marion county the petition filed is only for Pella.
In Marshall county the petition filed is only for Marshalltown.
In Polk county the petition filed is only for Des Moines.
In Union county the petition filed is only for Creston.

STATEMENT

SHOWING THE

CONDITION OF BANKS

Incorporated Under the Laws of Iowa for the Quarter Ending June 30, 1899.

BANK STATEMENTS.

The report herewith submitted contains a statement from 195 savings banks and 207 state banks. Ten savings banks have ceased to do business and have wound up their affairs, while thirty-nine new ones have been organized, making a gain of twenty-nine savings banks. Twelve state banks have surrendered their charters, and thirteen new ones have been organized, making a gain of one state bank, or a total increase of thirty in the whole number of banks under the supervision of this department.

The following tables show the condition of 195 savings, and 207 state banks at the close of business June 30, 1899, as shown by their reports to the auditor of state in pursuance of a call for that date:

SAVINGS BANKS.

ASSETS.

Bills receivable	$ 43,236,779.45
Cash and cash items	2,053,740.83
Credits subject to sight draft	10,502,524.50
Over drafts	291,299.79
Real and personal property	1,821,103.66
Total	$ 57,904,448.23

LIABILITIES.

Capital stock	$ 7,801,000.00
Due depositors	48,147,860.90
Due banks and others	77,098 79
Surplus	741,302.14
Undivided profits	1,137,186.40
Total	$ 57,904,448 23

STATE BANKS.

ASSETS.

Bills receivable	$ 27,683,416.43
Cash and cash items	2,122,674.10
Credits subject to sight draft	8,313,975.16
Over drafts	584,679.97
Real and personal property	2,095,355.14
Total	$ 40,800,100 80

LIABILITIES.

Capital stock	$ 9,072,170.00
Due depositors	29,257,807.26
Due banks and others	485,234.50
Surplus	1,062,983.38
Undivided profits	980,805.66
Total	$ 40,800,100.80

CONSOLIDATED STATEMENT OF THE ASSETS AND LIABILITIES OF STATE AND SAVINGS BANKS.

ASSETS.

Bills receivable	$ 70,920,195.88
Cash and cash items	4,175,414.93
Credits subject to sight draft	18,816,499.66
Over drafts	875,979.76
Real and personal property	3,916,458.80
Total	$ 98,704,549 08

LIABILITIES

Capital stock	$ 13,874,170.00
Due depositors	77,405,668.16
Due banks and others	562,433 29
Surplus	1,804,285.52
Undivided profits	2,057,992.06
Total	$ 98,704,549.03

The preceding statement made at the close of business on the 30th day of June, 1899, shows the following changes in the conditions of banks as compared with their statement made at the close of business June 30, 1897:

ASSETS.

Bills receivable (1899)	$ 70,920,195.88
Bills receivable (1897)	48,891,587.59
Increase	$ 22,028,608.29
Cash and cash items (1899)	4,175,414.93
Cash and cash items (1897)	3,390,920 09
Increase	$ 784,494.84
Credits subject to sight draft (1899)	18,816,499.66
Credits subject to sight draft (1897)	9,480,128.21
Increase	$ 9,336,371.45
Over drafts (1899)	875,979 76
Over drafts (1897)	529,586 07
Increase	$ 346,393 69
Real and personal property (1899)	3,916,452 80
Real and personal property (1897)	3,507 219 00
Increase	$ 409,239.80
Total assets (1899)	98,704,549 08
Total assets (1897)	65,799,440 96
Increase	$ 32,905,109.07

LIABILITIES.

Capital stock (1899)	$ 16,874,170.00
Capital stock (1897)	16,287,200 00
Increase	$ 586,970.00
Due depositors (1899)	77,405,668 16
Due depositors (1897)	45,442,894.16
Increase	$ 31,962,774.00
Due banks and others (1899)	562,433 29
Due banks and others (1897)	330,732.58
Increase	$ 231,700.71
Surplus (1899)	1,804,285.52
Surplus (1897)	1,797,367.02
Increase	$ 6,918.50
Undivided profits (1899)	2,057,992.06
Undivided profits (1897)	1,941,247 20
Increase	$ 116,744 86
Liabilities (1899)	98,704,549.03
Liabilities (1897)	65,799,440 96
Increase	$ 32,905,109.07

The following comparative statement shows the growth in deposits by quarters from the reports since June 30, 1897:

Deposits reported June 30, 1897	$15,442,894.16
Deposits reported October 5, 1897	50,491,525.60
Deposits reported January 6, 1898	52,128,331.05
Deposits reported April 9, 1898	57,469,095.54
Deposits reported June 30, 1898	59,336,458.62
Deposits reported September 20, 1898	61,506,858.00
Deposits reported January 10, 1899	64,069,164.10
Deposits reported April 5, 1899	72,334,381.52
Deposits reported June 30, 1899	77,405,668.16
Total amount of gold coin on hand June 30, 1899	1,415,692.00

Since the publication of the last bank report, two years ago, three banks have been placed in a receiver's hands: The Commercial State bank, of Marshalltown, August 13, 1898, George Whitton, receiver; the German Savings bank, of Doon, July 25, 1898, with W. T. Guiher, receiver, and the Home Savings bank, of Sioux City. The receivers of these banks are acting under the order of the district court of their respective counties. As they are not required by law to make reports to this office, I have no knowledge or definite information as to the progress of the work of these receivers.

The following banks, in the meantime, have gone into voluntary liquidation, paying liabilities in full:

Polk County Savings bank, Des Moines, January, 1898.

Benton County Savings bank; Van Horne, June 18, 1898.

Farmers Savings bank, Marengo, April 6, 1898.

Mondamin Savings bank, Mondamin, February 14, 1898.

Mills County Savings bank, Malvern, February 18, 1898.

Citizens State bank, Council Bluffs, January 23, 1899.

State Bank of Manning, Manning, July 29, 1898.

The Bankers Iowa State bank, of Des Moines, was absorbed by the Des Moines Savings bank, Des Moines, January 22, 1899, the latter assuming all liabilities.

The Bennett State bank, of Bennett, was succeeded by the Bennett Savings bank September 1, 1897, the latter assuming all liabilities.

The City State bank, of Eldora, changed to a national bank November 22, 1898.

The Lamoni State bank, of Lamoni, changed to the Lamoni State Savings bank July 1, 1898.

The State bank, of Ottumwa, May 12, 1899, changed to a private bank. The State bank, of Scranton, did the same on April 28, 1898; as did the State bank, of Shell Rock, December 1, 1897.

The Bohemian-American Savings bank, of Cedar Rapids, was absorbed, in 1898, by the American Trust and Savings bank, of that city, without loss to its creditors.

The Ruthven Savings bank was absorbed by the Iowa Savings bank, of that city, February 1, 1899, without loss.

The Citizens State bank, of Buffalo Center, was given a certificate of authority May 31, 1898, which it surrendered October 20th of the same year, paying all liabilities in full.

The following table shows the percentage of deposits held by the banks in available cash for a series of years:

1893	25 per cent	1896	22 per cent
1893	19 per cent	1897	28 per cent
1894	29 per cent	1898	29 per cent
1895	21 per cent	1899	30 per cent

The increase of $31,962,774 in deposits during the biennial period is the best evidence of the confidence reposed by the people in the state's financial and banking institutions. The condition of the state and savings banks as set forth in the report herewith submitted is highly gratifying to this department and of itself speaks volumes in praise of the men who manage and control these institutions.

SAVINGS BANKS.

Statement of the condition of Savings Banks on June 30, 1899, as shown by their reports to the Auditor of State under his call for a report on that day.

AMERICAN SAVINGS BANK—DES MOINES.

E. S. HARTER, President. C. A. CRAWFORD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 138,554.37	Capital stock	$ 50,000 00
Cash and cash items	14,163 24	Due depositors	196,480 83
Credit subject to sight draft	73,514.80	Due banks and others	1,152.23
Over drafts	820 00	Surplus	.....
Real and personal property	22,081.85	Undivided profits	1,500.21
Total	$ 249,133.26	Total	$ 249,133 26

AINSWORTH SAVINGS BANK.

E. W. WHITE, President. A. E. SPALDING, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 65,266.33	Capital stock	$ 35,000 00
Cash and cash items	7,679.42	Due depositors	46,174.81
Credit subject to sight draft	32,095 27	Due banks and others	.....
Over drafts	785 82	Surplus	.....
Real and personal property	1,900.09	Undivided profits	26,552.03
Total	$ 107,726 84	Total	$ 107,726 84

AKRON SAVINGS BANK.

R. D. CLARK, President. H. J. THODE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 86,637.34	Capital stock	$ 30,000 00
Cash and cash items	4,765 83	Due depositors	120,224.65
Credit subject to sight draft	49,864.30	Due banks and others	.....
Over drafts	1,313 83	Surplus	.....
Real and personal property	11,828 91	Undivided profits	4,185.55
Total	$ 154,410.20	Total	$ 154,410 20

AURORA SAVINGS BANK.

C. H. JAKWAY, President. A. A. McINTOSH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 16,349.09	Capital stock	$ 10,000.00
Cash and cash items	3,284.78	Due depositors	17,183 66
Credit subject to sight draft	2,710.60	Due banks and others	.....
Over drafts	315 31	Surplus	.....
Real and personal property	4,813 98	Undivided profits	290.10
Total	$ 27,473 76	Total	$ 27,473 76

ATKINS SAVINGS BANK.

JOSEPH OWENS, President. W. A. FAWCETT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	
Bills receivable	$ 36,650.47	Capital stock	$ 15,000.00
Cash and cash items	3 187.48	Due depositors	59,854.10
Credit subject to sight draft	33,519 82	Due banks and others	.....
Over drafts	640 13	Surplus	...
Real and personal property	2,340.06	Undivided profits	1,482.86
Total	$ 76,337 96	Total	$ 76,337 96

AMERICAN SAVINGS BANK—MAQUOKETA.

D. N. LOOSE, President. H. B. HUBBELL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 190,208.01	Capital stock	$ 25,000.00
Cash and cash items	14,699 35	Due depositors	215,147.28
Credit subject to sight draft	29,915 80	Due banks and others	.....
Over drafts	1,115.78	Surplus	.....
Real and personal property	8,000 00	Undivided profits	3,791.66
Total	$ 243,938.94	Total	$ 243,938 94

AMERICAN TRUST AND SAVINGS BANK—CEDAR RAPIDS.

GEO. W. BEVER, President. R. T. FORBES, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 276,181.42	Capital stock	$ 50,000.00
Cash and cash items	7,888.29	Due depositors	299,534.74
Credit subject to sight draft	66,853 95	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	2,888 00	Undivided profits	4,276 92
Total	$ 353,811 66	Total	$ 353,811.66

ÆTNA SAVINGS BANK—McINTIRE.

CHAS. W. BOPP, President. C. N. DEAN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 10,506.14	Capital stock	$ 10,000 00
Cash and cash items	2,636 72	Due depositors	8,405.36
Credit subject to sight draft	3,781.35	Due banks and others	.....
Over drafts	514 43	Surplus	.....
Real and personal property	1,201 93	Undivided profits	235.21
Total	$ 18,640 57	Total	$ 18,640.57

BENTON COUNTY SAVINGS BANK—NORWAY.

WM. SCHLOEMAN, President. J. H. PICKART, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 88,503.17	Capital stock	$ 15,000.00
Cash and cash items	4,607 70	Due depositors	93,027.38
Credit subject to sight draft	29,535 18	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	2,200.00	Undivided profits	17,818.67
Total	$ 124,846.05	Total	$ 124,640 05

BAYARD SAVINGS BANK.

SCOTT HORINE, President. M. McDONALD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 73,339.90	Capital stock	$ 15,000 00
Cash and cash items	4,942.39	Due depositors	62,637.54
Credit subject to sight draft	5,250.90	Due banks and others	1,745.03
Over drafts	1,836.33	Surplus	.....
Real and personal property	2,600.00	Undivided profits	8,576 95
Total	$ 87,959 52	Total	$ 87,959 52

BATTLE CREEK SAVINGS BANK.

ALEX McHUGH, President. CHAS. WIRTH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 112,915.83	Capital stock	$ 25,000.00
Cash and cash items	5,846.86	Due depositors	144,742.81
Credit subject to sight draft	53,523 73	Due banks and others	.....
Over drafts	1,681.16	Surplus	.....
Real and personal property	9,086.59	Undivided profits	13,310.36
Total	$ 183,053 17	Total	$ 183,053.17

BATAVIA SAVINGS BANK.

J. B. MOWBRY, President. W. A. LEWIS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 47,277 83	Capital stock	$ 10,000.00
Cash and cash items	1,441.04	Due depositors	42,569.07
Credit subject to sight draft	3,499.24	Due banks and others	.....
Over drafts	714 88	Surplus	.....
Real and personal property	2,000.00	Undivided profits	2,423.92
Total	$ 54,932 99	Total	$ 54,932 99

BRADGATE STATE SAVINGS BANK.

JOHN BOYDEN, President. F. E. DUROE, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 30,023 10	Capital stock	$ 10,000.00
Cash and cash items	1,765 31	Due depositors	37,364.01
Credit subject to sight draft	13,885.88	Due banks and others	.....
Over drafts	448.16	Surplus	.....
Real and personal property	2,366 41	Undivided profits	1,124.85
Total	$ 48,488 86	Total	$ 48,488.86

BADGER SAVINGS BANK.

C. W. MAHER, President. T. K. PETERSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 38,210 68	Capital stock	$ 10,000.00
Cash and cash items	1,778 64	Due depositors	36,113.34
Credit subject to sight draft	5,703.31	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	1,275.29	Undivided profits	849 68
Total	$ 46,962.92	Total	$ 46,962.92

BENNETT SAVINGS BANK.

D. H. SNOKE, President. WM. BIERKAMP, JR., Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 103,706.17	Capital stock	$ 20,000 00
Cash and cash items	2,163 25	Due depositors	103,834.66
Credit subject to sight draft	12,971 72	Due banks and others	.....
Over drafts	425.63	Surplus	.....
Real and personal property	6,800.00	Undivided profits	2,232.11
Total	$ 126,066.77	Total	$ 126,066.77

COUNCIL BLUFFS SAVINGS BANK.

NATHAN R. DODGE, President. AUG. BERESHEIM, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$1,012,908.76	Capital stock	$ 150,000.00
Cash and cash items	130,444 07	Due depositors	1,596,085.19
Credit subject to sight draft	583,256.45	Due banks and others	.....
Over drafts	7,897.39	Surplus	.....
Real and personal property	50,134 48	Undivided profits	41,250 96
Total	$1,787,336.15	Total	$1,787,336.15

CLINTON SAVINGS BANK.

W. J. YOUNG, JR., Vice-President. C. C. COAN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 452,652.00	Capital stock	$ 50,000.00
Cash and cash items	108,774.93	Due depositors	497,806 24
Credit subject to sight draft	.....	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	3,400 00	Undivided profits	12,020.69
Total	$ 559,826 93	Total	$ 559,826.93

CITIZENS SAVINGS AND TRUST COMPANY OF IOWA CITY.

A. E. SWISHER, President. G. W. KOONTZ, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 353,079 33	Capital stock	$ 50,000.00
Cash and cash items	59,055 86	Due depositors	503,922.36
Credit subject to sight draft	122,718 53	Due banks and others	.....
Over drafts	21,957 99	Surplus	.....
Real and personal property	10,592.48	Undivided profits	13,476.81
Total	$ 567,399 17	Total	$ 567,399.17

CEDAR RAPIDS SAVINGS BANK.

J. T. HAMILTON, President. J. M. DINWIDDIE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 768,982.65	Capital stock	$ 100,000.00
Cash and cash items	20,585.70	Due depositors	889,436.39
Credit subject to sight draft	161,191.57	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	75,874.12	Undivided profits	37,197.65
Total	$1,026,634.04	Total	$1,026,634.04

CITIZENS SAVINGS BANK—DECORAH.

O. W. BURDICK, President. E. J. CURTAIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 183,663.91	Capital stock	$ 50,000.00
Cash and cash items	9,640.77	Due depositors	199,610 72
Credit subject to sight draft	19,776.41	Due banks and others	.....
Over drafts	3,200 99	Surplus	.....
Real and personal property	36,157.01	Undivided profits	2,828.37
Total	$ 252.439 09	Total	$ 252,439.09

CITY SAVINGS BANK—OTTUMWA

SAMUEL MAHON, President. CAREY INSKEEP, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 133,950.61	Capital stock	$ 50,000.00
Cash and cash items	1,089.11	Due depositors	109,687 64
Credit subject to sight draft	33,963.78	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	3,155.08	Undivided profits	12,440.89
Total	$ 172,128.53	Total	$ 172,128 53

COMMERCIAL SAVINGS BANK—MILFORD.

P. RASMUSSEN, President. C. E. BLACKERT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 72,824.50	Capital stock	$ 35,000.00
Cash and cash items	5,708.98	Due depositors	52,420 19
Credit subject to sight draft	5,703.33	Due banks and others	.....
Over drafts	575 16	Surplus	.....
Real and personal property	8,619.39	Undivided profits	6,011.11
Total	$ 93,431.30	Total	$ 93,431.30

CRESCO UNION SAVINGS BANK.

ROBERT THOMSON, President. ROBERT THOMSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 299,359 91	Capital stock	$ 100,000 00
Cash and cash items	5,909.86	Due depositors	225,989.72
Credit subject to sight draft	22,810.00	Due banks and others	.....
Over drafts	5,622 33	Surplus	.....
Real and personal property	17,190.53	Undivided profits	24,902.91
Total	$ 350,892.63	Total	$ 350,892 63

CORNING STATE SAVINGS BANK.

A. F. Okey, President. F. L. La Rue, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 199,042.71	Capital stock	$ 35,000.00
Cash and cash items	19,606 79	Due depositors	248,774.37
Credit subject to sight draft	60,184.72	Due banks and others	.....
Over drafts	7,313.58	Surplus	.....
Real and personal property	11,190.00	Undivided profits	13,563.43
Total	$ 297,337 80	Total	$ 297,337.80

COMMERCIAL SAVINGS BANK—MASON CITY.

James E. Blythe, President. George E. Winter, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 73,317.05	Capital stock	$ 25,000.00
Cash and cash items	12,575.98	Due depositors	77,114 44
Credit subject to sight draft	8,643.87	Due banks and others	.....
Over drafts	1,400 05	Surplus	.....
Real and personal property	9,600 00	Undivided profits	3,423.51
Total	$ 105,536 95	Total	$ 105,536.95

CUSHING SAVINGS BANK.

C. W. Sawyer, President. S. B. Daniels, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 28,675.60	Capital stock	$ 20,000.00
Cash and cash items	2,153.38	Due depositors	26,449.49
Credit subject to sight draft	14,776 96	Due banks and others	.....
Over drafts	1,079 14	Surplus	.....
Real and personal property	1,974 30	Undivided profits	2,209.91
Total	$ 48,659.40	Total	$ 48,659.40

CASTANA SAVINGS BANK.

Lyman Whittier, President. W. T. Day, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 87,799.46	Capital stock	$ 25,000.00
Cash and cash items	2,974.49	Due depositors	83,797.95
Credit subject to sight draft	21,313.13	Due banks and others	.....
Over drafts	531.81	Surplus	.....
Real and personal property	3,389.96	Undivided profits	7,210.90
Total	$ 116,008 85	Total	$ 116,008.85

CITIZENS SAVINGS BANK—RIVERSIDE.

JOSEPH ORITZ, President. FRANK ORITZ, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 57,283.06	Capital stock	$ 15,000.00
Cash and cash items	11,382.68	Due depositors	74,056.10
Credit subject to sight draft	20,264 25	Due banks and others	.....
Over drafts	1,076.47	Surplus	.....
Real and personal property	2,800.00	Undivided profits	3,150 36
Total	$ 92,206.46	Total	$ 92,206.46

CITIZENS SAVINGS BANK—WASHINGTON.

JOSEPH KECK, President. C. H. KECK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 285,979.03	Capital stock	$ 35,000.00
Cash and cash items	1,634.27	Due depositors	294,828.19
Credit subject to sight draft	42,214.89	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	.....	Undivided profits	.....
Total	$ 329 828.19	Total	$ 329,828 19

CITIZENS SAVINGS BANK—LETTSVILLE.

WILLIAM LIEBERKNECHT, President. WILLIAM M. MCCORMICK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 63,850.56	Capital stock	$ 20,000.00
Cash and cash items	4,694.37	Due depositors	84,154.53
Credit subject to sight draft	36,748.12	Due banks and others	380.82
Over drafts	3,507.40	Surplus	.....
Real and personal property	6,076.76	Undivided profits	10,271.86
Total	$ 114,807.21	Total	$ 114,807 21

CLARENCE SAVINGS BANK.

H. G. COE, President. D. L. DIEHL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 79,577.42	Capital stock	$ 25,000.00
Cash and cash items	3,543.66	Due depositors	101,881.24
Credit subject to draft	43,807.82	Due banks and others	.....
Over drafts	2,212.96	Surplus	.....
Real and personal property	2,500.00	Undivided profits	4,760 62
Total	$ 131,641.86	Total	$ 131,641.86

CITIZENS SAVINGS BANK—ATLANTIC.

J. H. MARSHALL, President. J. G. WHITNEY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 156,805 55	Capital stock	$ 25,000.00
Cash and cash items	27,495 11	Due depositors	225,466.53
Credit subject to sight draft	69,258 15	Due banks and others	.....
Over drafts	4 032.47	Surplus	.....
Real and personal property	1,174.65	Undivided profits	8,299.40
Total	$ 258,765.93	Total	$ 258,765.93

CYLINDER SAVINGS BANK.

E. S. ORMSBY, President. W. D. FERGUSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 14,769.73	Capital stock	$ 10,000 00
Cash and cash items	1,022.57	Due depositors	7,224.72
Credit subject to sight draft	2,754.56	Due banks and others	2,000.00
Over drafts	262 82	Surplus	.....
Real and personal property	963 43	Undivided profits	538.39
Total	$ 19,763 11	Total	$ 19,763,11

CITIZENS SAVINGS BANK—WEST BRANCH.

J. E. MICHENER, President. P. V. N. MYERS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 30,264 27	Capital stock	$ 20,000.00
Cash and cash items	3,618 61	Due depositors	22,426.61
Credit subject to sight draft	6,479.16	Due banks and others	.....
Over drafts	771.09	Surplus	.....
Real and personal property	1,407.75	Undivided profits	114.27
Total	$ 42,540 88	Total	$ 42,540.88

CAMBRIDGE SAVINGS BANK.

A. NELSON, President. J. H. WOODS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 14,238.48	Capital stock	$ 10,000 00
Cash and cash items	1,948.70	Due depositors	12,957.46
Credit subject to draft	6,049.32	Due banks and others	.....
Over drafts	452.38	Surplus	.....
Real and personal property	588.75	Undivided profits	320.17
Total	$ 23,277.63	Total	$ 23,277.63

CITIZENS SAVINGS BANK—OLIN.

JOHN MORELAND, President. H. W. FLENNIKEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 5,211.47	Capital stock	$ 10,000.00
Cash and cash items	3,714.50	Due depositors	9,178.01
Credit subject to sight draft	9,556.82	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	695.22	Undivided profits	.....
Total	$ 19,178.01	Total	$ 19,178.01

DAVENPORT SAVINGS BANK.

A. BURDICK, President. HENRY C. STRUCK, JR., Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$2,527,352.23	Capital stock	$ 250,000.00
Cash and cash items	35,967.20	Due depositors	2,576,658.15
Credit subject to sight draft	358,420.91	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	16,384.70	Undivided profits	111,486.89
Total	$2,988,145 04	Total	$2,938,145 04

DES MOINES SAVINGS BANK.

P. M. CASADY, President. HOMER A. MILLER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$2,475,034.48	Capital stock	$ 300,000.00
Cash and cash items	84,849 32	Due depositors	3,149,700.05
Credit subject to sight draft	798,699.72	Due banks and others	.....
Over drafts	19,000.78	Surplus	.....
Real and personal property	105,151.80	Undivided profits	33,026.05
Total	$3,482,736 10	Total	$3,482,736.10

DURANT SAVINGS BANK.

WM. BIERKAMP, President. D. H. SNOKE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 432,394.09	Capital stock	$ 50,000.00
Cash and cash items	2,385 80	Due depositors	440,440.01
Credit subject to sight draft	64,739.57	Due banks and others	.....
Over drafts	4,529 68	Surplus	.....
Real and personal property	5,736.68	Undivided profits	19,347.81
Total	$ 509,787.82	Total	$ 509,787 82

DOON SAVINGS BANK.

O. P. MILLER, President. CHAS. CREGLOW, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 48,321.03	Capital stock	$ 10,000.00
Cash and cash items	4,753.08	Due depositors	48,928 40
Credit subject to sight draft	14,072.55	Due banks and others	1,200.00
Over drafts	204.29	Surplus	
Real and personal property	4,067.50	Undivided profits	11.200.00
Total	$ 71,418.40	Total	$ 71,418.40

DALLAS COUNTY SAVINGS BANK—ADEL.

J. W. RUSSELL, President. WM. ROBERTS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 60,565.80	Capital stock	$ 25,000.00
Cash and cash items	2.475 15	Due depositors	59,603.67
Credit subject to sight draft	26,733.78	Due banks and others	
Over drafts	1 99	Surplus	
Real and personal property	1,000.00	Undivided profits	6,172.05
Total	$ 90,775.72	Total	$ 90,775.72

DELTA SAVINGS BANK.

J. R. DUNN, President. J. C. REED, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 39,998.04	Capital stock	$ 15,000.00
Cash and cash items	4,352 38	Due depositors	39,957.23
Credit subject to sight draft	7,822 41	Due banks and others	
Over drafts	23 57	Surplus	
Real and personal property	3,000.00	Undivided profits	139.97
Total	$ 55,097.20	Total	$ 55,097.20

DELHI SAVINGS BANK.

THOS. SIMONS, President. G. W. KLOCKENTEGER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 19,012.19	Capital stock	$ 10,000.00
Cash and cash items	4,728 22	Due depositors	19,162.18
Credit subject to sight draft	4,119.61	Due banks and others	
Over drafts	753.31	Surplus	
Real and personal property	718.42	Undivided profits	179.57
Total	$ 29,341 75	Total	$ 29,341.75

ELDON SAVINGS BANK.

W. G. CROW, President. J. E. VARNUM, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 26,830 22	Capital stock	$ 10,000.00
Cash and cash items	2,137.93	Due depositors	20,822 19
Credit subject to sight draft	1,043.83	Due banks and others	.....
Over drafts	18.97	Surplus	.....
Real and personal property	902 93	Undivided profits	111.67
Total	$ 30,933 86	Total	$ 30,933.86

FAYETTE COUNTY SAVINGS BANK—WEST UNION.

H. B. HOYT, President, E. B. SHAW, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES	Amount.
Bills receivable	$ 126,481.44	Capital stock	$ 15,000.00
Cash and cash items	.....	Due depositors	140,935.04
Credit subject to draft	21,732 21	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	8,332.44	Undivided profits	611.05
Total	$ 156,546 09	Total	$ 156,546.09

FARMERS LOAN AND TRUST COMPANY SAVINGS BANK—IOWA CITY.

PETER A. DEY, President. LOVELL SWISHER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 391,340.00	Capital stock	$ 50,000.00
Cash and cash items	.....	Due depositors	373,252 80
Credit subject to sight draft	47,029.19	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal	5,460.12	Undivided profits	20,576.42
Total	$ 443,829.31	Total	$ 443,829 31

FARMERS SAVINGS BANK—GEORGE.

C. O. COLLMAN, President. O. C. COLLMAN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 64,288.67	Capital stock	$ 15,000.00
Cash and cash items	3,406.33	Due depositors	84,080.50
Credit subject to sight draft	28,790 86	Due banks and others	.....
Over drafts	2 12	Surplus	.....
Real and personal property	5,997.90	Undivided profits	3,305.37
Total	$ 102,485.87	Total	$ 102,485.87

FARMERS SAVINGS BANK—WILLIAMSBURG.

GEORGE LORTZ, SR., President. D. E. EVANS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 108,177 53	Capital stock	$ 40,000.00
Cash and cash items	4,950 29	Due depositors	85,365.26
Credit subject to sight draft	14,166.21	Due banks and others	.....
Over drafts	1,393 51	Surplus	.....
Real and personal property	4,179 45	Undivided profits	7,441.73
Total	$ 132,806 99	Total	$ 132 806.99

FORT MADISON SAVINGS BANK.

[illegible] RISON, President. J. A. S. POLLARD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 188,390.13	Capital stock	$ 30,000.00
Cash and cash items	29,642.21	Due depositors	253,656.02
Credit subject to sight draft	55,767 82	Due banks and others	.....
Over drafts	214 98	Surplus	.....
Real and personal property	10,226 38	Undivided profits	585.50
Total	$ 284 241.52	Total	$ 284,241.52

FARMERS SAVINGS BANK—VICTOR.

JAMES SIMPSON, President. H. L. MUSSETTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 150,004.53	Capital stock	$ 25,000.00
Cash and cash items	8,178.08	Due depositors	192,306.91
Credit subject to sight draft	61,583.65	Due banks and others	.....
Over drafts	356.60	Surplus	.....
Real and personal property	8,180.90	Undivided profits	5,996.80
Total	$ 223,303 71	Total	$ 223.303.71

FARMERS SAVINGS BANK—GARNER.

————, President. E. C. ABBEY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 80,415 41	Capital stock	$ 25,000.00
Cash and cash items	7,212.53	Due depositors	109,692.89
Credit subject to sight draft	31,253 68	Due banks and others	.....
Over drafts	384.90	Surplus	.....
Real and personal property	18,724.66	Undivided profits	3,297.29
Total	$ 137,990 18	Total	$ 137,990.18

FIDELITY SAVINGS BANK—MARSHALLTOWN.

GEO. F. KIRBY, President. H. J. HOWE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 89,345.52	Capital stock	$ 30,000.00
Cash and cash items	4,818.78	Due depositors	102,321.10
Credit subject to sight draft	17,734.10	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	21,934.85	Undivided profits	512.15
Total	$ 133,833 25	Total	$ 133,833.25

FARMERS AND TRADERS SAVINGS BANK—BANCROFT.

C. J. LENANDER, President. O. B. RICHMOND, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 36,071 82	Capital stock	$ 15,000.00
Cash and cash items	6,623.51	Due depositors	54,082.88
Credit subject to sight draft	18,959.24	Due banks and others	.....
Over drafts	4,635.41	Surplus	.....
Real and personal property	4,800.00	Undivided profits	2,007.10
Total	$ 71,089 98	Total	$ 71,089.98

FARMERS AND MECHANICS SAVINGS BANK—DAVENPORT.

FRED HEINZ, President. J. B. MEYER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 564,260 42	Capital stock	$ 100,000.00
Cash and cash items	14,843.79	Due depositors	512,442.73
Credit subject to sight draft	21,921.62	Due banks and others	.....
Over drafts	543 11	Surplus	.....
Real and personal property	18,800 00	Undivided profits	7,926 21
Total	$ 620,368 94	Total	$ 620,368.94

FARMERS SAVINGS BANK—KEOTA.

S. S. WRIGHT, President. A. W. HAMILL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 106,700.38	Capital stock	$ 30,000.00
Cash and cash items	7,813.88	Due depositors	119,934.79
Credit subject to sight draft	33,876.96	Due banks and others	.....
Over drafts	902.54	Surplus	.....
Real and personal property	5,000.00	Undivided profits	4,358.97
Total	$ 154,293.76	Total	$ 154,293.76

FARMERS AND CITIZENS SAVINGS BANK—DE WITT.

J. N. ARTHUR, President. A. M. PRICE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 192,773.16	Capital stock	$ 25,000.00
Cash and cash items	.....	Due depositors	238,432.30
Credit subject to sight draft	62,277.66	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	12,310.87	Undivided profits	3,829.39
Total	$ 267,361.69	Total	$ 267,361.69

FARMERS SAVINGS BANK—FARMINGTON.

E. MILLER, President. J. B. WARE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 54,960.43	Capital stock	$ 25,000 00
Cash and cash items	8,413.54	Due depositors	53,175 37
Credit subject to sight draft	8,457.33	Due banks and others	.....
Over drafts	593 64	Surplus	.....
Real and personal property	5,080.00	Undivided profits	329 57
Total	$ 77,504.94	Total	$ 77,504 94

FARMERS SAVINGS BANK—SLATER.

OLEY NELSON, President. M. S. HELLAND, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 41,948.73	Capital stock	$ 12,000 00
Cash and cash items	1,718.40	Due depositors	56,947.96
Credit subject to sight draft	27,243.74	Due banks and others	.....
Over drafts	249 60	Surplus	.....
Real and personal property	2,408.00	Undivided profits	4,715 51
Total	$ 73,663.47	Total	$ 73,663 47

FARMERS SAVINGS BANK—OXFORD.

J. H. ROHRET, President. P. R. FORD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 101,540.46	Capital stock	$ 15,000 00
Cash and cash items	3,100.45	Due depositors	106,855 68
Credit subject to sight draft	8,809.56	Due banks and others	.....
Over drafts	5,137.26	Surplus	.....
Real and personal property	4,710.00	Undivided profits	1,442 05
Total	$ 123,297.73	Total	$ 123,297.73

FARMERS SAVINGS BANK—MASSENA.

A. F. OKBY, President. D. P. HOGAN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 40,482.94	Capital stock	$ 10,000 00
Cash and cash items	4,257.83	Due depositors	45,886 37
Credit subject to sight draft	10,547.23	Due banks and others	.....
Over drafts	173.37	Surplus	.....
Real and personal property	3,000.00	Undivided profits	2,525.00
Total	$ 58,411.37	Total	$ 58,411 37

FIRST SAVINGS BANK—SUTHERLAND.

S. J. JORDAN, President. T. B. BARK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 71,866.07	Capital stock	$ 25,000.00
Cash and cash items	3,108.34	Due depositors	54,642 90
Credit subject to sight draft	2,570.18	Due banks and others	.....
Over drafts	1,116 95	Surplus	.....
Real and personal property	4,100.00	Undivided profits	3,113 64
Total	$ 82,756.54	Total	$ 82,756.54

FARMERS SAVINGS BANK—PACKWOOD.

ANDREW RYMAN, President. K. C. GILLETT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 28,686.66	Capital stock	$ 10,000.00
Cash and cash items	3,923.31	Due depositors	28,130.61
Credit subject to sight draft	5,240.86	Due banks and others	.....
Over drafts	588.21	Surplus	.....
Real and personal property	1,200.00	Undivided profits	1,508.43
Total	$ 39,639.04	Total	$ 39,639.04

FARMERS SAVINGS BANK—EMMETSBURG.

E. S. ORMSBY, President. O. W. HODGKINSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 79 079.44	Capital stock	$ 25,000.00
Cash and cash items	12,578.35	Due depositors	92,768.45
Credit subject to sight draft	27,327.40	Due banks and others	.....
Over drafts	367.51	Surplus	.....
Real and personal property	.....	Undivided profits	1,584.25
Total	$ 119,353.70	Total	$ 119,353.70

FARMERS SAVINGS BANK—NORTH ENGLISH.

JOHN AXMEAR, President. GEORGE E. SWAIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 54,528.73	Capital stock	$ 10,000.00
Cash and cash items	4,885.63	Due depositors	61,570 10
Credit subject to sight draft.	9,902 82	Due banks and others	.....
Over drafts.	2,149 64	Surplus	.....
Real and personal property	1,105.00	Undivided profits	1,001.72
Total	$ 72,571.82	Total	$ 72,571.82

FARMERS SAVINGS BANK—VAN HORNE.

G. W. WELCH, President. CHARLES H. HARTUNG, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 63,963 81	Capital stock	$ 12,000 00
Cash and cash items	6,433 70	Due depositors	83,300.88
Credit subject to sight draft	21,457 02	Due banks and others	.....
Over drafts	1,004.82	Surplus	.....
Real and personal property	2,755 00	Undivided profits	314.07
Total	$ 95,614.95	Total	$ 95,614 95

FARMERS SAVINGS BANK—BURT.

JOSEPH W. WADSWORTH, President. C. D. SMITH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 25,658.87	Capital stock	$ 10,000.00
Cash and cash items	2,916.57	Due depositors	27,790.41
Credit subject to sight draft	4,412.29	Due banks and others	.....
Over drafts	8 00	Surplus	.....
Real and personal property	5,037.22	Undivided profits	242.54
Total	$ 38,032.95	Total	$ 38,032.95

FARMERS SAVINGS BANK—OTTOSEN.

A. C. BROWN, President. L. J. CLAVE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 18,837.45	Capital stock	$ 10,000.00
Cash and cash items	3,170.15	Due depositors	16,191.92
Credit subject to sight draft	1,385.15	Due banks and others	.....
Over drafts	740.68	Surplus	.....
Real and personal property	2,350 00	Undivided profits	291.51
Total	$ 26,483.43	Total	$ 26,483.43

FARMERS SAVINGS BANK—BRADDYVILLE.

L. E. WHITE, President. LEE G. MARTIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 24,189.89	Capital stock	$ 10,000.00
Cash and cash items	1,646.17	Due depositors	23,879.77
Credit subject to sight draft	4,837.53	Due banks and others	.....
Over drafts	445.45	Surplus	.....
Real and personal property	3,150.00	Undivided profits	339.27
Total	$ 34,219 04	Total	$ 34,219.04

GERMAN-AMERICAN SAVINGS BANK—BURLINGTON.

J. J. RANSOM, President. T. W. KRIEGHBAUM, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$1,010,413 30	Capital stock	$ 115,000.00
Cash and cash items	15,352.36	Due depositors	1,201,179.97
Credit subject to sight draft	237,738 55	Due banks and others	.....
Over drafts	465.08	Surplus	.....
Real and personal property	89,764 01	Undivided profits	37,553.33
Total	$1,353,733.30	Total	$1,353,733.30

GERMAN SAVINGS BANK—DAVENPORT.

H. H. ANDRESEN, President. CHAS. N. VOSS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$4,934,029 12	Capital stock	$ 500,000.00
Cash and cash items	89,276 84	Due depositors	5,019,489.20
Credit subject to sight draft	625,509 38	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	91,065 30	Undivided profits	220,391.44
Total	$5,739,880 64	Total	$5,739,880.64

GRINNELL SAVINGS BANK.

S. A. CRAVATH, President. C. L. WALKER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 117,279.06	Capital stock	$ 50,000.00
Cash and cash items	9,893 18	Due depositors	114,887.72
Credit subject to sight draft	41,043.12	Due banks and others	.....
Over drafts	340 36	Surplus	.....
Real and personal property	900 00	Undivided profits	4,568.30
Total	$ 169,455 72	Total	$ 169,455.72

GERMAN TRUST AND SAVINGS BANK—DUBUQUE.

PETER KLAUER, President. J. M. WERNER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 373,027.82	Capital stock	$ 100,000.00
Cash and cash items	55,251 36	Due depositors	473,671.10
Credit subject to sight draft	130,209.23	Due banks and others	.....
Over drafts	136 57	Surplus	.....
Real and personal property	19,215.31	Undivided profits	4,169 19
Total	$ 577,840 29	Total	$ 577,840 29

GERMAN-AMERICAN SAVINGS BANK—LE MARS.

W. G. BOLSER, President. M. H. FINNEY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 192,913.57	Capital stock	$ 50,000 00
Cash and cash items	11,623.21	Due depositors	197,123.86
Credit subject to sight draft	31,642.88	Due banks and others	.....
Over drafts	2,792 45	Surplus	.....
Real and personal property	14,486 33	Undivided profits	6,334.58
Total	$ 253,458 44	Total	$ 253,458 44

GRAND AVENUE SAVINGS BANK—DES MOINES.

D. H. KOOKER, President. GEORGE W. SHOPE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 92,643.24	Capital stock	$ 50,000.00
Cash and cash items	13,198.80	Due depositors	93,833.90
Credit subject to sight draft	10,792.27	Due banks and others	1,830.10
Over drafts	3,906.30	Surplus	.....
Real and personal property	25,395.02	Undivided profits	693.63
Total	$ 145,337.63	Total	$ 145,337.63

GEORGE SAVINGS BANK.

B. L. RICHARDS, President. C. T. TUPPER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 40,928.58	Capital stock	$ 16,000.00
Cash and cash items	6,512.39	Due depositors	51,144.53
Credit subject to sight draft	18,356.33	Due banks and others	.....
Over drafts	112.12	Surplus	.....
Real and personal property	5,305 86	Undivided profits	3,970 75
Total	$ 71,115.28	Total	$ 71,115.28

GRAETTINGER SAVINGS BANK.

J. J. WATSON, President. WILLIAM MUELLER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 21,633 75	Capital stock	$ 10,000 00
Cash and cash items	1,036.41	Due depositors	12,168 67
Credit subject to sight draft	464.91	Due banks and others	1,777.88
Over drafts	358 45	Surplus	.....
Real and personal property	2,812.43	Undivided profits	2,349 40
Total	$ 26,295.95	Total	$ 26,295.95

GERMAN SAVINGS BANK—PRESTON.

OTTO SCHMIDT, President. A. L. BARTHOLOMEW, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 79,175 00	Capital stock	$ 20,000.00
Cash and cash items	2,971.81	Due depositors	107,820.35
Credit subject to sight draft	46,479.20	Due banks and others	.....
Over drafts	991.84	Surplus	.....
Real and personal property	202.50	Undivided profits	2,000.00
Total	$ 129,820.35	Total	$ 129,820.35

GERMAN SAVINGS BANK—EARLING.

J. F. HUNTOON, President. P. J. KORTH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 72,096.72	Capital stock	$ 20,000 00
Cash and cash items	4,342.47	Due depositors	78,174 72
Credit subject to sight draft	21,656 26	Due banks and others	.....
Over drafts	5.05	Surplus	.....
Real and personal property	5,250 00	Undivided profits	5,175.78
Total	$ 103,350 50	Total	$ 103,350.50

GERMAN SAVINGS BANK—DES MOINES.

L. J. WELLS, President. JAMES WATT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 122,824.81	Capital stock	$ 100,000.00
Cash and cash items	3,459.49	Due depositors	55,914.38
Credit subject to sight draft	15,329.80	Due banks and others	.....
Over drafts	1,971 28	Surplus	40,000.00
Real and personal property	53,107.81	Undivided profits	776.81
Total	$ 196,691.19	Total	$ 196,691 19

GERMAN SAVINGS BANK—CHESTER.

E. O. GREENE, President. LOUIS L. ZAUN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 24,235.34	Capital stock	$ 10,000.00
Cash and cash items	6,573.71	Due depositors	24,672.84
Credit subject to sight draft	3,580.96	Due banks and others	.....
Over drafts	4.14	Surplus	.....
Real and personal property	900 00	Undivided profits	621.31
Total	$ 35,294.15	Total	$ 35,294 15

GERMAN-AMERICAN SAVINGS BANK—LAMOTTE.

N. B. NEMMERS, President. T. J. LAMBE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 32 214.20	Capital stock	$ 10,000.00
Cash and cash items	6,557.35	Due depositors	43,278.49
Credit subject to sight draft	11,255 76	Due banks and others	.....
Over drafts	831.52	Surplus	.....
Real and personal property	2,800.00	Undivided profits	380.34
Total	$ 53,658.83	Total	$ 53,658.83

GERMAN SAVINGS BANK—TRIPOLI.

H. J. WYNKOOP, President. THEO. POCKELS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 20,249.85	Capital stock	$ 10,000.00
Cash and cash items	6,718 99	Due depositors	34,162.44
Credit subject to sight draft	16,322.62	Due banks and others	.....
Over drafts	217 89	Surplus	.....
Real and personal property	747.25	Undivided profits	94.16
Total	$ 44,256.60	Total	$ 44,256 6 0

GERMAN-AMERICAN SAVINGS BANK—MUSCATINE.

J. L. GIESLER, President. S. L. JOHNSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 13,615.00	Capital stock	$ 60,000.00
Cash and cash items	11,385.00	Due depositors	.....
Credit subject to sight draft	35,000.00	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	.....	Undivided profits	.....
Total	$ 60,000 00	Total	$ 60,000 00

GERMAN SAVINGS BANK—MANNING.

F. M. LEET, President. W. F. CARPENTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable		Capital stock	$ 50,000.00
Cash and cash items	$ 3,000.00	Due depositors	
Credit subject to sight draft	41,000.00	Due banks and others	
Over drafts		Surplus	
Real and personal property	6,000.00	Undivided profits	
Total	$ 50.000.00	Total	$ 50,000.00

HUDSON SAVINGS BANK.

J. H. LEAVITT, President. C. W. BEDFORD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 34,564.73	Capital stock	$ 15,000.00
Cash and cash items	6,133 57	Due depositors	69,000.13
Credit subject to sight draft	41,394.51	Due banks and others	
Over drafts	75.00	Surplus	
Real and personal property	2,200.00	Undivided profits	367.68
Total	$ 84,367.81	Total	$ 84,367.81

HOLSTEIN SAVINGS BANK.

J. W. REED, President. C. J. WOHLENBERG, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 195,617.58	Capital stock	$ 20,000.00
Cash and cash items	8,376.54	Due depositors	236,966.27
Credit subject to sight draft	72,576.73	Due banks and others	
Over drafts	1,600.93	Surplus	
Real and personal property	24,763 23	Undivided profits	45,767.79
Total	$ 302,734.06	Total	$ 302,734.06

HENRY COUNTY SAVINGS BANK—MT. PLEASANT.

GEO. H. SPAHR, President. C. V. ARNOLD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 273,060.23	Capital stock	$ 36,000.00
Cash and cash items	5,147.15	Due depositors	340,777.67
Credit subject to sight draft	93,254.75	Due banks and others	
Over drafts	12 39	Surplus	
Real and personal property	9,766.13	Undivided profits	5,472.98
Total	$ 382,250.65	Total	$ 382,250 65

HOME SAVINGS BANK—DES MOINES.

V. P. TWOMBLY, President. A. C. MILLER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 318,992 86	Capital stock	$ 50,000.00
Cash and cash items	11,363.22	Due depositors	329,117.78
Credit subject to sight draft	71,563 45	Due banks and others	23,288.45
Over drafts	438.30	Surplus	.....
Real and personal property	7,091.68	Undivided profits	7,073.28
Total	$ 409,479.51	Total	$ 409,479 51

HOME SAVINGS BANK—IOWA FALLS.

L. E. JONES, President. ED. O. SOULE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 66,370.08	Capital stock	$ 25,000.00
Cash and cash items	2,919.57	Due depositors	40,578.51
Credit subject to sight draft	2,859.73	Due banks and others	.....
Over drafts	283 62	Surplus	.....
Real and personal property	766 55	Undivided profits	7,619 70
Total	$ 73,198.30	Total	$ 73,198.39

IOWA STATE SAVINGS BANK—BURLINGTON.

CHARLES STARKER, President. CHAS. G. MAURO, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$1,429,676.65	Capital stock	$ 150,000 00
Cash and cash items	39,229.09	Due depositors	1,467,725.28
Credit subject to sight draft	130,127.56	Due banks and others	.....
Over drafts	470.93	Surplus	.....
Real and personal property	84,390.78	Undivided profits	66,169 73
Total	$1,683,895 01	Total	$1,683,895.01

IOWA COUNTY LOAN AND SAVINGS BANK—MARENGO.

J. H. BRANCH, President. Q. P. RENO, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 143,602.69	Capital stock	$ 14,000.00
Cash and cash items	.....	Due depositors	149,359.11
Credit subject to sight draft	21,154 85	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	.....	Undivided profits	1,398.43
Total	$ 164,757.54	Total	$ 164,757.54

IOWA STATE SAVINGS BANK—CRESTON.

JOHN GIBSON, President. F. D. BALL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 161,980.64	Capital stock	$ 50,000 00
Cash and cash items	15,476 50	Due depositors	197,255.46
Credit subject to sight draft	49,317.22	Due banks and others	.....
Over drafts	3,986.49	Surplus	.....
Real and personal property	25,223 30	Undivided profits	9,228 69
Total	$ 256,484 15	Total	$ 256,484.15

IOWA TRUST AND SAVINGS BANK—DUBUQUE.

F. D. STOUT, President. J. E. ALLISON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$1,532,040 37	Capital stock	$ 300,000.00
Cash and cash items	88.147.85	Due depositors	1,571,145.79
Credit subject to sight draft	278,289.50	Due banks and others	.....
Over drafts	544.19	Surplus	.....
Real and personal property	20,452 77	Undivided profits	48,328 89
Total	$1.919.474 68	Total	$1,919.474 68

IOWA SAVINGS BANK—RUTHVEN.

M. L. BROWN, President. J. H. THATCHER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 52,899 35	Capital stock	$ 25,000 00
Cash and cash items	5,769.92	Due depositors	62,453.61
Credit subject to sight draft	21,591.03	Due banks and others	.....
Over drafts	1,019.25	Surplus	.....
Real and personal property	7,240.25	Undivided profits	1,066 19
Total	$ 89,519 80	Total	$ 89,519.80

IOWA STATE SAVINGS BANK—FAIRFIELD.

J. E. ROTH, President. JOHN DAVIES, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 320,288.48	Capital stock	$ 60,000.00
Cash and cash items	22,136 89	Due depositors	398,326.25
Credit subject to sight draft	134,090 24	Due banks and others	.....
Over drafts	9,288 73	Surplus	.....
Real and personal property	13,000 00	Undivided profits	40,478 09
Total	$ 498,804 34	Total	$ 498,804.34

IDA COUNTY SAVINGS BANK—IDA GROVE.

F. L. HADLOCK, President. GRAY WARREN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 162,116 35	Capital stock	$ 75,000.00
Cash and cash items	7,465.27	Due depositors	134,349.48
Credit subject to sight draft	37,917.59	Due banks and others	.....
Over drafts	1,169.43	Surplus	.....
Real and personal property	26,840 04	Undivided profits	26,159.20
Total	$ 235,508.68	Total	$ 235,508 68

IOWA STATE SAVINGS BANK—CENTERVILLE.

J. A. BRADLEY, President. G. D. OREGO, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 129,875 86	Capital stock	$ 50,000.00
Cash and cash items	2,549 57	Due depositors	87,850.97
Credit subject to sight draft	6,435.82	Due banks and others	.....
Over drafts	2.54	Surplus	.....
Real and personal property	594 00	Undivided profits	1,606 32
Total	$ 139,457 29	Total	$ 139,457 29

IOWA SAVINGS BANK—ROCK RAPIDS.

J. W. RAMSEY, President. F. L. SUTTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 14,315 67	Capital stock	$ 25,000.00
Cash and cash items	4,256.17	Due depositors	17,295.33
Credit subject to sight draft	8,762 78	Due banks and others	.....
Over drafts	5,294.82	Surplus	.....
Real and personal property	10,000.00	Undivided profits	334 11
Total	$ 42,629.44	Total	$ 42,629.44

JOHNSON COUNTY SAVINGS BANK—IOWA CITY.

THOMAS C. CARSON, President. W. A. FRY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 643,137.20	Capital stock	$ 125,000.00
Cash and cash items	46,688.96	Due depositors	762,468.97
Credit subject to sight draft	172,351.53	Due banks and others	.....
Over drafts	14,734.04	Surplus	.....
Real and personal property	34,600 00	Undivided profits	24,042.76
Total	$ 911,511.73	Total	$ 911,511.73

JEFFERSON SAVINGS BANK.

E. H. CARTER, President. J. W. HUNTINGTON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 113,318 27	Capital stock	$ 25,000.00
Cash and cash items	3,477.69	Due depositors	111,712.15
Credit subject to sight draft	23,805 17	Due banks and others	.....
Over drafts	1,914.60	Surplus	.....
Real and personal property	1,677.00	Undivided profits	7,479 58
Total	$ 144,192 73	Total	$ 144,192.73

KEOKUK SAVINGS BANK.

A. E. JOHNSTON, President. A. J. MATHIAS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 483,381.49	Capital stock	$ 100,000.00
Cash and cash items	56,716 80	Due depositors	556,741.07
Credit subject to sight draft	152,312.34	Due banks and others	.....
Over drafts	645 55	Surplus	.....
Real and personal property	8,097.29	Undivided profits	44,412.20
Total	$ 701,153.27	Total	$ 701,153 27

KESWICK SAVINGS BANK.

WARREN HIGGINS, President. T. E. JOHNS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 65,162.53	Capital stock	$ 15,000 00
Cash and cash items	2,641.46	Due depositors	70,052.24
Credit subject to sight draft	15,486.83	Due banks and others	.....
Over drafts	1,035.39	Surplus	.....
Real and personal property	1,037.27	Undivided profits	310.24
Total	$ 85,363.48	Total	$ 85,363.48

KALONA SAVINGS BANK.

P. E. SHAVER, President. WM. H. PALMER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 62,874.72	Capital stock	$ 10,000.00
Cash and cash items	5,646 13	Due depositors	92,426.72
Credit subject to sight draft	30,534 10	Due banks and others	.....
Over drafts	149.94	Surplus	.....
Real and personal property	5,252.15	Undivided profits	2,030 32
Total	$ 104,457.04	Total	$ 104,457.04

LEE COUNTY SAVINGS BANK—FORT MADISON.

S. ATLEE, President. G. M. HANCHETT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 246,636.18	Capital stock	$ 50,000 00
Cash and cash items	23,602.85	Due depositors	358,333 03
Credit subject to sight draft	86,687.56	Due banks and others	.....
Over drafts	204.04	Surplus	.....
Real and personal property	62,059.93	Undivided profits	10,857.53
Total	$ 419,190 56	Total	$ 419,190.56

LOUISA COUNTY SAVINGS BANK—COLUMBUS JUNCTION.

F. G. COFFIN, President. E. R. LACEY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 82,508 90	Capital stock	$ 10,000.00
Cash and cash items	.....	Due depositors	72,153.76
Credit subject to sight draft	10,417.77	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	600.00	Undivided profits	11,367.91
Total	$ 93,521.67	Total	$ 93,521.67

LYONS SAVINGS BANK.

D. J. BATCHELDER, President. J. H. PETERS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 395,718 59	Capital stock	$ 50,000.00
Cash and cash items	.....	Due depositors	384,683.84
Credit subject to sight draft	44,634.68	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	3,500.00	Undivided profits	9,169.43
Total	$ 443,853.27	Total	$ 443,853 27

LONE TREE SAVINGS BANK.

E. P. WHITACRE, President. C. A. FERNSTROM, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bill receivable	$ 83,521 79	Capital stock	$ 20,000 00
Cash and cash items	5 272,74	Due depositors	104,571.81
Credit subject to sight draft	31,070.84	Due banks and others	91.19
Over drafts	2,307 45	Surplus	....
Real and personal property	6 952.04	Undivided profits	4,461.86
Total	$ 129,124 86	Total	$ 129,124 86

LARRABEE SAVINGS BANK.

ED. C. BROWN, President. R. H. GRAY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 45,144.52	Capital stock	$ 10,000 00
Cash and cash items	3,606.14	Due depositors	49,985 92
Credit subject to sight draft	5,805.65	Due banks and others	4,000.00
Over drafts	1,859 91	Surplus	.....
Real and personal property	8,210.67	Undivided profits	640 97
Total	$ 64,626.89	Total	$ 64,626.89

LAMONT SAVINGS BANK.

E. S. COWLES, Vice-President. F. W. SHELDON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 42,406 43	Capital stock	$ 10,000.00
Cash and cash items	2,619 94	Due depositors	43,778.55
Credit subject to sight draft	5,659.76	Due banks and others	.....
Over drafts	481.09	Surplus	.....
Real and personal property	2,690.00	Undivided profits	78 67
Total	$ 53,857 22	Total	$ 53,857 22

MARENGO SAVINGS BANK.

M. W. STOVER, President. A. M. HENDERSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 212,144.79	Capital stock	$ 50,000 00
Cash and cash items	12,796.83	Due depositors	246,505 30
Credit subject to sight draft	73,559.26	Due banks and others	.....
Over drafts	11,127.03	Surplus	.....
Real and personal property	10,475.76	Undivided profits	23,598.37
Total	$ 320,103.67	Total	$ 320,103.67

MUSCATINE SAVINGS BANK.

J. CARSKADDON, President. CHAS. PAGE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 585,425.29	Capital stock	$ 60,000.00
Cash and cash items	.....	Due depositors	605,453.13
Credit subject to sight draft	72,482.86	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	16,043.31	Undivided profits	8,498.33
Total	$ 673,951.46	Total	$ 673,951 46

MARION SAVINGS BANK.

JAS. D. GIFFEN, President. C. H. KURTZ, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 165,885.79	Capital stock	$ 30,000 00
Cash and cash items	.....	Due depositors	178,383.78
Credit subject to sight draft	44,685.15	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	452 63	Undivided profits	2,589.79
Total	$ 210,973.57	Total	$ 210.973 57

MAPLE VALLEY SAVINGS BANK—BATTLE CREEK.

W. H. JAMES, President. H. J. SNOVER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 110,812 84	Capital stock	$ 25,000 00
Cash and cash items	5,041 75	Due depositors	82,644.03
Credit subject to sight draft	19,599 12	Due banks and others	.....
Over drafts	821 30	Surplus	.....
Real and personal property	1,100 95	Undivided profits	29,731.93
Total	$ 137,375 96	Total	$ 137,375.96

MARQUARDT SAVINGS BANK—DES MOINES.

G. W. MARQUARDT, President. G. D. ELLYSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 188,533 43	Capital stock	$ 50,000 00
Cash and cash items	22,866 32	Due depositors	279,762 90
Credit subject to sight draft	103,465.74	Due banks and others	.....
Over drafts	1,628.99	Surplus	.....
Real and personal property	16,512 04	Undivided profits	3,243.62
Total	$ 333,006 52	Total	$ 333,006.52

MARATHON SAVINGS BANK.

A. J. WILSON, President. W. W. BENNETT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 126,788.36	Capital stock	$ 25,000.00
Cash and cash items	3,835.84	Due depositors	145,628.65
Credit subject to sight draft	43,238.23	Due banks and others	.....
Over drafts	3,663 69	Surplus	.....
Real and personal property	5,400.00	Undivided profits	12,297.47
Total	$ 182,926.12	Total	$ 182,926.12

MONTEZUMA SAVINGS BANK.

J. W. CARR, President. A. C. MCGILL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 97,582 17	Capital stock	$ 15,000 00
Cash and cash items	3,293 59	Due depositors	123,066.57
Credit subject to sight draft	32,942.94	Due banks and others	.....
Over drafts	860 37	Surplus	.....
Real and personal property	7,340.00	Undivided profits	3,952 50
Total	$ 142,019.07	Total	$ 142,019.07

MALLARD SAVINGS BANK.

A. L. ORMSBY, President. H. B. RICHARDS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 38,065 26	Capital stock	$ 10,000.00
Cash and cash items	2,083.38	Due depositors	36,146 86
Credit subject to sight draft	7,821 52	Due banks and others	2,900.00
Over drafts	200 78	Surplus	.....
Real and personal property	1,250.55	Undivided profits	324.63
Total	$ 49,371 49	Total	$ 49 371.49

MILFORD SAVINGS BANK.

H. CALKINS, President. D. N. GUTHRIE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 27.818 42	Capital stock	$ 15,000.00
Cash and cash items	2,785.59	Due depositors	22,064.91
Credit subject to sight draft	3,993.07	Due banks and others	735.80
Over drafts	762.69	Surplus	.....
Real and personal property	3,742.49	Undivided profits	1,270.55
Total	$ 39 071 26	Total	$ 39,071 26

MAYNARD SAVINGS BANK.

C. A. KAYE, President. F. E. BLETHEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 27.885.05	Capital stock	$ 12,000.00
Cash and cash items	3,989.13	Due depositors	34,865.79
Credit subject to draft	13,094.00	Due banks and others	.....
Over drafts	935 28	Surplus	.....
Real and personal property	1,770.00	Undivided profits	807.67
Total	$ 47.673 46	Total	$ 47,673.46

NORTH ENGLISH SAVINGS BANK.

J. W. Erwin, President. E. D. Baird, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 169,197 89	Capital stock	$ 26,000.00
Cash and cash items	6,010 98	Due depositors	175,321.81
Credit subject to sight drrft	34,027 99	Due banks and others	.....
Over drafts	3,561.99	Surplus	....
Real and personal property	3,400 00	Undivided profits	14,877.04
Total	$ 216,198 85	Total	$ 216,198 85

NEWTON SAVINGS BANK.

C. Sloanaker, President. E. E. Lyday, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 36.181.00	Capital stock	$ 15,000.00
Cash and cash items	4,873 19	Due depositors	25,570 96
Credit subject to sight draft	.....	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	.....	Undivided profits	483 23
Total	$ 41.054.19	Total	$ 41,054.19

NEWHALL SAVINGS BANK.

C. B. Chenoweth, President. F. G. Breyner, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 70,478.38	Capital stock	$ 15,000.00
Cash and cash items	2.236.23	Due depositors	86,285.16
Credit subject to sight draft	27,773.31	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	2,140 00	Undivided profits	1,342.76
Total	$ 102.627 92	Total	$ 102,627.92

NEW LIBERTY SAVINGS BANK.

M. Beuthien, President. A. Beuthien, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 104,454.17	Capital stock	$ 15,000.00
Cash and cash items	8,827.28	Due depositors	106,568.54
Credit subject to sight draft	1,933.82	Due banks and others	.....
Over drafts	4.204 64	Surplus	.....
Real and personal property	3,075.00	Undivided profits	926.37
Total	$ 122.494 91	Total	$ 122.494.91

NEW ALBIN SAVINGS BANK.

WILLIAM COLEMAN, President. L. H. GAARDER, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 31,765.44	Capital stock	$ 15,000 00
Cash and cash items	5,009 37	Due depositors	48,833.01
Credit subject to sight draft	22,694 62	Due banks and others	.....
Over drafts	224 48	Surplus	.....
Real and personal property	5,000.00	Undivided profits	862 90
Total	$ 64,695.91	Total	$ 64,695.91

OTTUMWA SAVINGS BANK.

F. VON SCHRADER, President. B. P. BROWN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 335,021.63	Capital stock	$ 50,000 00
Cash and cash items	8,586.09	Due depositors	358,912 14
Credit subject to sight draft	87,048.06	Due banks and others	.....
Over drafts	520.70	Surplus	.....
Real and personal property	6,854.97	Undivided profits	19,119.31
Total	$ 428,031 45	Total	$ 428,031 45

OSKALOOSA SAVINGS BANK.

C. H. KRAMER, President. J. W. HAMMOND, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 227,742.65	Capital stock	$ 30,000.00
Cash and cash items	18,084 19	Due depositors	277,481.56
Credit subject to sight draft	44,103.08	Due banks and others	.....
Over drafts	28 17	Surplus	.....
Real and personal property	23,469.02	Undivided profits	5,945.55
Total	$ 313,427.11	Total	$ 313,427 11

OCHEYEDAN SAVINGS BANK.

W. M. SMITH, President. A. MORTON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 51,985 97	Capital stock	$ 25,000.00
Cash and cash items	3 529.86	Due depositors	36,632 80
Credit subject to sight draft	2,638 59	Due banks and others	.....
Over drafts	663 35	Surplus	.....
Real and personal property	3,426.68	Undivided profits	611 65
Total	$ 62,244 45	Total	$ 62,244 45

OAKVILLE STATE SAVINGS BANK.

S. E. GATES, President. M. E. BRIDGFORD, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 15 887 11	Capital stock	$ 10,000 00
Cash and cash items	1,206 44	Due depositors	13,896 74
Credit subject to sight draft	6,163.70	Due banks and others	
Over drafts		Surplus	
Real and personal property	847.32	Undivided profits	207.83
Total	$ 24,104.57	Total	$ 24,104.57

PARNELL SAVINGS BANK.

B. SHERIDAN, President. F. V. MULLIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 33,743 92	Capital stock	$ 12,000.00
Cash and cash items	2,090 21	Due depositors	32,819.55
Credit subject to sight draft	7,991.03	Due banks and others	
Over drafts	1,060.80	Surplus	
Real and personal property	3,904.55	Undivided profits	2,970 96
Total	$ 47,790.51	Total	$ 47,790 51

PEOPLES SAVINGS BANK—SPENCER.

J. W. COBY, President. C. P. BUCKLEY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 79,847 61	Capital stock	$ 25,000 00
Cash and cash items	9,750 86	Due depositors	90,798 05
Credit subject to sight draft	29,178 12	Due banks and others	
Over drafts	27 83	Surplus	
Real and personal property	1,018.44	Undivided profits	4,024 81
Total	$ 119,822.86	Total	$ 119,822 86

PEOPLES SAVINGS BANK—DES MOINES.

MARTIN FLYNN, President. C. H. MARTIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 647,222.64	Capital stock	$ 75,000 00
Cash and cash items	108,071 72	Due depositors	763,218.00
Credit subject to sight draft	92,094.97	Due banks and others	
Over drafts	4,752.90	Surplus	
Real and personal property	15,300.00	Undivided profits	29,224 25
Total	$ 867,442.25	Total	$ 867,442.25

PLOVER SAVINGS BANK.

A. O. GARLOCK, President. W. S. MCEWEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 30,622.30	Capital stock	$ 10,000.00
Cash and cash items	4,117.34	Due depositors	48,464.73
Credit subject to sight draft	8,945.23	Due banks and others	.....
Over drafts	567.41	Surplus	.....
Real and personal property	11,287.25	Undivided profits	5,074.79
Total	$ 55,539 52	Total	$ 55,539.52

POCAHONTAS SAVINGS BANK.

A. O. GARLOCK, President. WILL D. MCEWEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 30,913.87	Capital stock	$ 10,000.00
Cash and cash items	2,769.24	Due depositors	33,909 00
Credit subject to sight draft	11,145 02	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	1,500 00	Undivided profits	2,419.13
Total	$ 46,328 13	Total	$ 46,328 13

PRESCOTT STATE SAVINGS BANK.

B. V. BOTKIN, President. A. A. BAMFORD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 52 761.09	Capital stock	$ 10,000 00
Cash and cash items	3,793.02	Due depositors	66,150.44
Credit subject to sight draft	15,872 42	Due banks and others	.....
Over drafts	2,949 45	Surplus	...
Real and personal property	1.800.00	Undivided profits	1,025.54
Total	$ 77,175 98	Total	$ 77,175 98

PEOPLES TRUST AND SAVINGS BANK—CLINTON.

ARTEMUS LAMB, President. J. H. INGWERSEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$2,255,976.36	Capital stock	$ 300,000.00
Cash and cash items	115,606 77	Due depositors	2,958,898.64
Credit subject to sight draft	940,920.19	Due banks and others	5,749.86
Over drafts	7,524.88	Surplus	...
Real and personal property	32,000 00	Undivided profits	87,379.70
Total	$3,352,023.20	Total	$3,352,028 20

PEOPLES SAVINGS BANK—PELLA.

W. RIETVELD, President. HERMAN RIETVELD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 145,059.06	Capital stock	$ 20,000 00
Cash and cash items	6,501.87	Due depositors	156,641 57
Credit subject to sight draft	19,722 44	Due banks and others	.....
Over drafts	1,547 57	Surplus	.....
Real and personal property	5,500 00	Undivided profits	1,691 37
Total	$ 178,333 94	Total	$ 178,332.94

PRIMGHAR SAVINGS BANK.

WILLIAM BRIGGS, President. WILLIAM ARCHER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 58,098 86	Capital stock	$ 30,000.00
Cash and cash items	6,769 84	Due depositors	62,791 55
Credit subject to sight draft	21,757.73	Due banks and others	.....
Over drafts	280 54	Surplus	.....
Real and personal property	6,500 00	Undivided profits	590.47
Total	$ 93 382 02	Total	$ 93,382.02

PEOPLES SAVINGS BANK—WOODBINE.

P. J. PORTER, President. H. M. CORMANY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 55,217.63	Capital stock	$ 25,000 00
Cash and cash items	....	Due depositors	45,531 76
Credit subject to sight draft	12,009.66	Due banks and others	.....
Over drafts	....	Surplus	.....
Real and personal property	5,090.00	Undivided profits	1,785 53
Total	$ 72,317.29	Total	7 2,317 29

PLAINFIELD SAVINGS BANK.

J. A. COUSINS, President. W.W. TAYLOR, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 27,475.71	Capital stock	$ 10,000.00
Cash and cash items	3,581.02	Due depositors	42,321.92
Credit subject to sight draft	18,049.77	Due banks and others	.....
Over drafts	101 26	Surplus	.....
Real and personal property	3,660.06	Undivided profits	545 90
Total	$ 52,867 82	Total	$ 52,867.82

PEOPLES SAVINGS BANK—DELMAR.

F. P. GOODJOHN, President. J. C. SPENCER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 16,400 95	Capital stock	$ 10,000.00
Cash and cash items	3,062.17	Due depositors	28,673.29
Credit subject to sight draft	16,282.34	Due banks and others	.....
Over drafts	1,142.87	Surplus	.....
Real and personal property	2,200.00	Undivided profits	415.04
Total	$ 39,088 33	Total	$ 39,088.33

RIVERSIDE SAVINGS BANK.

W. B. FORD, President. A. E. FORD, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 41.349.72	Capital stock	$ 10,000 00
Cash and cash items	6.860 46	Due depositors	56,012.70
Credit subject to sight draft	19,258.31	Due banks and others	.....
Over drafts	252 97	Surplus	.....
Real and personal property	1.750.00	Undivided profits	3.458.76
Total	$ 69.471.46	Total	$ 69.471 46

SCOTT COUNTY SAVINGS BANK—DAVENPORT.

I. H. SEARS, President. J. H. HASS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$2,225,309 72	Capital stock	$ 250,000 00
Cash and cash items	35,313.02	Due depositors	2,164,128.15
Credit subject to sight draft	209,891.16	Due banks and others	.....
Over drafts	107 01	Surplus	.....
Real and personal property	.....	Undivided profits	55,922.76
Total	$2,470,120.91	Total	$2 470.120 91

STATE SAVINGS BANK—DES MOINES.

M. STRAUSS, President. GEO. E. PEARSALL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 212.712.97	Capital stock	$ 50.000 00
Cash and cash items	3,061 68	Due depositors	354,073.99
Credit subject to sight draft	141,877.29	Due banks and others	.....
Over drafts	48 27	Surplus	.....
Real and personal property	30,127 94	Undivided profits	14,192.16
Total	$ 418.266.15	Total	$ 418,266 15

STATE SAVINGS BANK—COUNCIL BLUFFS.

JOHN CLAUSEN, President. JOHN BENNETT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 222,491.29	Capital stock	$ 50,000.00
Cash and cash items	4,467 65	Due depositors	278,266 29
Credit subject to sight draft	107,237.30	Due banks and others	.....
Over drafts	134 63	Surplus	.....
Real and personal property	25,193.34	Undivided profits	31,257 91
Total	$ 359,524.20	Total	$ 359,524.20

SECURITY SAVINGS BANK—CEDAR RAPIDS.

G. F. VAN VECHTEN, President. E. M. SCOTT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 733.682 66	Capital stock	$ 75,000 00
Cash and cash items	29,664 07	Due depositors	748,937.69
Credit subject to sight draft	52,348.99	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	25,000.00	Undivided profits	16,758.03
Total	$ 840,695.72	Total	$ 840,695 72

STATE SAVINGS BANK—CHARITON.

J. A. MCKLVEEN, President. JOHN CULBERTSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 86.128.55	Capital stock	$ 15,000 00
Cash and cash items	3.010 78	Due depositors	116,624.53
Credit subject to sight draft	42,880.94	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	345 35	Undivided profits	741.09
Total	$ 132,365 62	Total	$ 132,365.62

STATE SAVINGS BANK—LOGAN.

CHAS. F. LUCE, President. W. H. JOHNSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 67,781 37	Capital stock	$ 20,000.00
Cash and cash items	5 013 73	Due depositors	103,333.63
Credit subject to sight draft	44.325.66	Due banks and others	.....
Over drafts	7,602 51	Surplus	.....
Real and personal property	5,153.31	Undivided profits	6,542.95
Total	$ 129,876 58	Total	$ 129.876 58

SCHALLER SAVINGS BANK.

J. A. MURRAY, President. THEO. IVENS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 52,893.51	Capital stock	$ 25,000.00
Cash and cash items	5,780.65	Due depositors	53,550.37
Credit subject to sight draft	8,714.59	Due banks and others	.....
Over drafts	3,729.62	Surplus	.....
Real and personal property	9,371.92	Undivided profits	1,939 92
Total	$ 80,490 29	Total	$ 80,490 29

SIGOURNEY SAVINGS BANK.

JOSIAH UTTERBACK, President. G. F. UTTERBACK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 150,466.35	Capital stock	$ 50,000.00
Cash and cash items	11,624.41	Due depositors	163,590.66
Credit subject to sight draft	53,920 09	Due banks and others	.....
Over drafts	773.64	Surplus	.....
Real and personal property	5,000 00	Undivided profits	8,193.83
Total	$ 221,784.49	Total	$ 221,784.49

STATE SAVINGS BANK—KLEMME.

FRED ARNOLD, President. F. A. ARNOLD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 35,989 58	Capital stock	$ 25,000.00
Cash and cash items	2,894.31	Due depositors	29,591.21
Credit subject to sight draft	16,608.62	Due banks and others	.....
Over drafts	2.74	Surplus	.....
Real and personal property	1,940.87	Undivided profits	2,344.91
Total	$ 56,936.12	Total	$ 56,936.12

STATE SAVINGS BANK—GOODELL.

C. S. FARMAN, President. H. A. SWEIGARD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 32,589.94	Capital stock	$ 10,000.00
Cash and cash items	1,548 43	Due depositors	28,663.74
Credit subject to sight draft	4,357 61	Due banks and others	.....
Over drafts	835.38	Surplus	.....
Real and personal property	2,415.15	Undivided profits	3,083.77
Total	$ 41,746 51	Total	$ 41,746 51

STATE SAVINGS BANK—ROLFE.

W. D. McEwen, President. C. A. Grant, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES	Amount.
Bills receivable	$ 97,870.19	Capital stock	$ 30,000.00
Cash and cash items	5,611.77	Due depositors	77,755.35
Credit subject to sight draft	8,858.10	Due banks and others	.....
Over drafts	212.17	Surplus	.....
Real and personal property	1,500 00	Undivided profits	6,291.88
Total	$ 114,047.23	Total	$ 114,047.23

STATE SAVINGS BANK—MONROE.

W. H. Shaw, President. Josiah Fisher, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 42,354.09	Capital stock	$ 17,000.00
Cash and cash items	3,016 16	Due depositors	57,264.96
Credit subject to sight draft	26,184.85	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	8,086.80	Undivided profits	6,376.94
Total	$ 80,641 90	Total	$ 80,641 90

SECURITY SAVINGS BANK—BOONE.

S. L. Moore, President. Otto C. Herman, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 90,669.12	Capital stock	$ 25,000 00
Cash and cash items	7,018.89	Due depositors	95,803.32
Credit subject to sight draft	35,919 16	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	1,409 61	Undivided profits	14,212.96
Total	$ 135,016 28	Total	$ 135,016.28

SAVINGS BANK OF LARCHWOOD.

B. L. Richards, President. Chas. Shade, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 156,275 70	Capital stock	$ 45,000.00
Cash and cash items	9,414.67	Due depositors	133,040.14
Credit subject to sight draft	13,817 92	Due banks and others	.....
Over drafts	2,353 29	Surplus	.....
Real and personal property	18,203 12	Undivided profits	22,024.56
Total	$ 200,064.70	Total	$ 200,064 70

SAVINGS BANK OF JANESVILLE.

H. D. GOULD, President. F. H. SCHLUTSMEYER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 27,595.18	Capital stock	$ 10,000.00
Cash and cash items	8,033 70	Due depositors	41,344.57
Credit subject to sight draft	13,518 29	Due banks and others	.....
Over drafts	312.90	Surplus	.....
Real and personal property	3,820.50	Undivided profits	334 00
Total	$ 52.279.57	Total	$ 52,279 57

STATE CENTRAL SAVINGS BANK—KEOKUK.

WM. LOGAN, President, GEO. E. RIX, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 754,730.22	Capital stock	$ 100,000 00
Cash and cash items	76,872 82	Due depositors	1,107,153.64
Credit subject to sight draft	433,194 79	Due banks and others	.....
Over drafts	140.25	Surplus	.....
Real and personal property	6,550.00	Undivided profits	64,334.44
Total	$1,271,488.08	Total	$1,271,488.08

STATE SAVINGS BANK—COON RAPIDS.

A. DIXON, President. J. A. DIXON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 66,702.96	Capital stock	$ 20,000 00
Cash and cash items	5,924 54	Due depositors	70,373.10
Credit subject to sight draft	15,389.22	Due banks and others	.....
Over drafts	135 20	Surplus	.....
Real and personal property	5,000 00	Undivided profits	2,778.82
Total	$ 93,151.92	Total	$ 93,151.92

SAVINGS BANK OF EARLVILLE.

C. M. LARSON, President, H. G. MILLER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 68.042 02	Capital stock	$ 20,000.00
Cash and cash items	4,965.16	Due depositors	88,942.35
Credit subject to sight draft	33,774.58	Due banks and others	.....
Over drafts	.....	Surplus	...
Real and personal property	4,000.00	Undivided profits	1,839.37
Total	$ 110,781.72	Total	$ 110,781.72

SECURITY SAVINGS BANK—WELLMAN.

W. T. HAMILTON, President. M. C. STRUBLE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 74,705 08	Capital stock	$ 25,000 00
Cash and cash items	4,950.32	Due depositors	85,058.81
Credit subject to draft	23,788.85	Due banks and others	.....
Over drafts	2,180 52	Surplus	.....
Real and personal property	7,409 60	Undivided profits	3,975.56
Total	$ 113,034.37	Total	$ 113,034.37

SECURITY SAVINGS BANK—SHELDON.

J. W. MARSHALL, President. P. W. HALL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 34,878.90	Capital stock	$ 10,000.00
Cash and cash items	5,013.07	Due depositors	33,818 52
Credit subject to sight draft	3,741 75	Due banks and others	.....
Over drafts	676.29	Surplus	.....
Real and personal property	444 92	Undivided profits	936.41
Total	$ 44,754 93	Total	$ 44,754.93

STATE SAVINGS BANK—MISSOURI VALLEY.

FRED SCHWERTLEY, President. W. J. BURKE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 54,864 63	Capital stock	$ 25,000.00
Cash and cash items	6,478.54	Due depositors	68,788.95
Credit subject to sight draft	33,691.36	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	500.00	Undivided profits	1,745.58
Total	$ 95,534 53	Total	$ 95,534.53

STATE SAVINGS BANK—LAMONI.

W. M. ANDERSON, President. W. A. HOPKINS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 67,950 56	Capital stock	$ 14,000 00
Cash and cash items	10,603 83	Due depositors	108,838 80
Credit subject to sight draft	42,643 06	Due banks and others	.....
Over drafts	998 96	Surplus	.....
Real and personal property	4,000.00	Undivided profits	3,357.61
Total	$ 126,196.41	Total	$ 126,196 41

SHELDAHL SAVINGS BANK.

WM. D. SCHAAL President. B. F. GRAEBER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 20,396.02	Capital stock	$ 10,000.00
Cash and cash items	613 60	Due depositors	15,620.06
Credit subject to sight draft	3,817 80	Due banks and others	.....
Over drafts	87.09	Surplus	.....
Real and personal property	1,273.23	Undivided profits	516 67
Total	$ 26,136.73	Total	$ 26,136.73

STATE SAVINGS BANK—GALT.

A. RICHARDS, President. J. J. MCGUIRE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 16,132.35	Capital stock	$ 12,500.00
Cash and cash items	553.72	Due depositors	10,591.72
Credit subject to sight draft	4,747.58	Due banks and others	.....
Over drafts	1,632.96	Surplus	.....
Real and personal property	592.05	Undivided profits	566.94
Total	$ 23,658 66	Total	$ 23,658.66

SANBORN SAVINGS BANK.

W. W. JOHNSON, President. J. H. DALY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 54,661 82	Capital stock	$ 25,000 00
Cash and cash items	7,177 13	Due depositors	81,989 31
Credit subject to sight draft	43,234.86	Due banks and others	7,079.81
Over drafts	452 79	Surplus	.....
Real and personal property	10,000 00	Undivided profits	1,457.48
Total	$ 115,526.60	Total	$ 115,526 60

SECURITY SAVINGS BANK—EAGLE GROVE.

J. H. HOWELL, President. J. P. CLARK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 28,916 52	Capital stock	$ 15,000 00
Cash and cash items	1,269.46	Due depositors	27,649 61
Credit subject to sight draft	9,381.28	Due banks and others	.....
Over drafts	183 57	Surplus	.....
Real and personal property	3,367.09	Undivided profits	468 31
Total	$ 43,117.92	Total	$ 43,117 92

SAVINGS BANK OF SALEM.

ROBT. DINSMORE, President. W. H. BLISS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 35,758 44	Capital stock	$ 16,000.00
Cash and cash items	5,838.38	Due depositors	65,189.30
Credit subject to sight draft	36,154 81	Due banks and others	
Over drafts	230.28	Surplus	
Real and personal property	3,157 39	Undivided profits	
Total	$ 81,189.30	Total	$ 81,189.30

STATE SAVINGS BANK—KANAWHA.

J. E. WICKMAN, President. F. M. HANSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 388 50	Capital stock	$ 15,000.00
Cash and cash items	1,113 07	Due depositors	480.61
Credit subject to sight draft	12,851 43	Due banks and others	
Over drafts	385.69	Surplus	
Real and personal property	747 93	Undivided profits	
Total	$ 15,480 61	Total	$ 15,480.61

TOLEDO SAVINGS BANK.

L. CLARK, President. H. A. SHANKLIN, Cashier,

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 170,802.07	Capital stock	$ 50,000.00
Cash and cash items	9,788.67	Due depositors	150,249 63
Credit subject to sight draft	35,795.27	Due banks and others	
Over drafts	4,862.00	Surplus	
Real and personal	7,233 42	Undivided profits	28,231.80
Total	$ 228,481.43	Total	$ 228,481.43

TIPTON SAVINGS BANK.

H. L. DEAN, President. C. W. HAWLEY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 62,581.39	Capital stock	$ 25,000.00
Cash and cash items	3,937.50	Due depositors	80,377.26
Credit subject to sight draft	25,701 12	Due banks and others	
Over drafts	1,571 90	Surplus	
Real and personal property	12,440.00	Undivided profits	854.65
Total	$ 106,231.91	Total	$ 106,231.91

THOR SAVINGS BANK.

J. C. CHENEY, President. C. J. LUND, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 46.400.05	Capital stock	$ 15,000.00
Cash and cash items	4,085.74	Due depositors	50,789 06
Credit subject to sight draft.	16,575.56	Due banks and others	.....
Over drafts.	.....	Surplus	.....
Real and personal property	2,150.00	Undivided profits	3.422.29
Total	$ 69,211.35	Total	$ 69,211.35

THORNBURG SAVINGS BANK.

A. F. RAYBURN, President. N. HALDEMAN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 37,614 56	Capital stock	$ 15,000 00
Cash and cash items	2,836 27	Due depositors	35,691.43
Credit subject to sight draft	8,688 85	Due banks and others	.....
Over drafts	28.95	Surplus	.....
Real and personal property	2,231 53	Undivided profits	708.73
Total	$ 51,400.16	Total	$ 51,400.16

TRIPOLI SAVINGS BANK.

J. F. CASS, President. E. H. MARTIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 58,059.44	Capital stock	$ 10,000.00
Cash and cash items	12,330 03	Due depositors	70,771.69
Credit subject to sight draft	8.904 68	Due banks and others	.....
Over drafts	1,014 83	Surplus	.....
Real and personal property	1,050.00	Undivided profits	587.28
Total	$ 81,358.97	Total	$ 81,358.97

UNION SAVINGS BANK—DAVENPORT.

W. C. HAYWARD, President. S. L. ELY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 493,945.20	Capital stock	$ 60,000 00
Cash and cash items	12.856.68	Due depositors	486,754 69
Credit subject to sight draft	49,124 81	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	6 500.00	Undivided profits	15,673.00
Total	$ 562,426.69	Total	$ 562,426.69

UNION TRUST AND SAVINGS BANK—OTTUMWA.

W. B. Bonnifield, President. M. B. Hutchinson, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 193,415.39	Capital stock	$ 50,000.00
Cash and cash items	2,500.00	Due depositors	162,442.46
Credit subject to sight draft	17,738.03	Due banks and others	
Over drafts	1.00	Surplus	
Real and personal property	1,400.00	Undivided profits	2,611.96
Total	$ 215 054 42	Total	$ 215,054.42

UNION SAVINGS BANK—WILTON JUNCTION.

A. R. Leith, President. W. D. Horns, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 376,974 26	Capital stock	$ 40,000.00
Cash and cash items	6,391.66	Due depositors	370,832 90
Credit subject to sight draft	29,669 35	Due banks and others	11,500.00
Over drafts	4,645.53	Surplus	
Real and personal property	5,500.00	Undivided profits	847.90
Total	$ 423,180.80	Total	$ 423,180 80

VALLEY SAVINGS BANK—DES MOINES.

J. J. Town, President. R. A. Crawford, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 335,811 01	Capital stock	$ 50,000 00
Cash and cash items		Due depositors	339,117.59
Credit subject to draft	64,504.60	Due banks and others	
Over drafts		Surplus	
Real and personal property		Undivided profits	11,198 02
Total	$ 400,315 61	Total	$ 400,315.61

VAN BUREN COUNTY SAVINGS BANK—FARMINGTON.

Kirk Meek, President. J. W. Lapsley, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 119,555.92	Capital stock	$ 50,000.00
Cash and cash items	6,111.15	Due depositors	84,644 91
Credit subject to sight draft	10,186 50	Due banks and others	5,000.00
Over drafts	2,972.41	Surplus	
Real and personal property	5,750 00	Undivided profits	4,931.07
Total	$ 144,575.98	Total	$ 144,575.98

WEST BEND SAVINGS BANK.

M. L. BROWN, President. L. A. MARTIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 8 762 61	Capital stock	$ 15,000.00
Cash and cash items	5,857.40	Due depositors	21,968.33
Credit subject to sight draft	20,490 09	Due banks and others	.....
Over drafts	28.53	Surplus	.....
Real and personal property	2.341.69	Undivided profits	511.99
Total	$ 37,480.33	Total	$ 37,480.32

WASHINGTON COUNTY SAVINGS BANK—WASHINGTON.

J. H. YOUNG, President. A. ANDERSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 171,450 96	Capital stock	$ 50,000.00
Cash and cash items	25.474 67	Due depositors	199,507.16
Credit subject to sight draft	48.581.1	Due banks and others	.....
Over drafts	2.271 27	Surplus	.....
Real and personal property	7,500.00	Undivided profits	5,680 85
Total	$ 255.278 01	Total	$ 255,278.01

WILLIAMSBURG SAVINGS BANK.

M. J. KELLY, President. G. H. HUGHES, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 148,529 19	Capital stock	$ 50,000.00
Cash and cash items	2,871 13	Due depositors	153,018.46
Credit subject to sight draft	51,123 81	Due banks and others	.....
Over drafts	4,378 25	Surplus	.....
Real and personal property	7,130.33	Undivided profits	12,014 25
Total	$ 214.032 71	Total	$ 214,032.71

WHAT CHEER SAVINGS BANK.

L. C. WILSON, President. WM. C. WINDETT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 53 297.15	Capital stock	$ 30,000.00
Cash and cash items	5,467.56	Due depositors	62,991.70
Credit subject to sight draft	23.918 19	Due banks and others	.....
Over drafts	353.74	Surplus	.....
Real and personal property	10.196 76	Undivided profits	241 70
Total	$ 93,233 40	Total	$ 93 233.40

WELLMAN SAVINGS BANK.

J. H. ROMINE, President. H. G. MOORE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 90.919 29	Capital stock	$ 10,000 00
Cash and cash items	8.751 49	Due depositors	131,658.02
Credit subject to sight draft	51,395.80	Due banks and others	.....
Over drafts	2.057.38	Surplus	.....
Real and personal property	4.562.05	Undivided profits	16,077.99
Total	$ 157,686 01	Total	$ 157,686 01

WOODBINE SAVINGS BANK.

GEO. H. KIBLER, President. LEWIS HAAS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 58,524.44	Capital stock	$ 20,000.00
Cash and cash items	2,390 85	Due depositors	98,160.73
Credit subject to sight draft	55,864.79	Due banks and others	.....
Over drafts	5,169 70	Surplus	.....
Real and personal property	8,300.00	Undivided profits	1,988.55
Total	$ 130.149 28	Total	$ 130,149 28

WATKINS SAVINGS BANK.

S. T. SABIN, President. J. T. MCGUIRE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 38,857.83	Capital stock	$ 10,000.00
Cash and cash items	1,620 07	Due depositors	44,647.17
Credit subject to sight draft	13,190 34	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	3,045.22	Undivided profits	2,066 29
Total	$ 56.713.46	Total	$ 56,713.46

WAPELLO STATE SAVINGS BANK.

JOHN OTTO, President. W. H. COLTON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 67.028 07	Capital stock	$ 30,000.00
Cash and cash items	2,726 60	Due depositors	75,778.34
Credit subject to sight draft	32,372.11	Due banks and others	.....
Over drafts	998 29	Surplus	.....
Real and personal property	5,324 88	Undivided profits	2,671.61
Total	$ 108,449.95	Total	$ 108.449 95

WOODBURY COUNTY SAVINGS BANK—SIOUX CITY.

W. P. MANLEY, President. GEO. SINCLAIR, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 93,443 82	Capital stock	$ 50,000 00
Cash and cash items	12,426.27	Due depositors	71,912.03
Credit subject to sight draft	7,897.49	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	10,269 15	Undivided profits	2,124.70
Total	$ 124,036 73	Total	$ 124,036.73

WAYLAND SAVINGS BANK.

G. W. HEBEL, President. I. M. SPROULL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 65,366 38	Capital stock	$ 20,000.00
Cash and cash items	6,042 60	Due depositors	62,481.28
Credit subject to sight draft	8,870.61	Due banks and others	.....
Over drafts	899 22	Surplus	.....
Real and personal property	3,795 00	Undivided profits	2,492.53
Total	$ 84,973.81	Total	$ 84,973.81

WALCOTT SAVINGS BANK.

PHILIP DIETZ, President. J. H. STOUFFER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 197,362 35	Capital stock	$ 30,000.00
Cash and cash items	2,010.31	Due depositors	182,364.79
Credit subject to sight draft	13,760 01	Due banks and others	.....
Over drafts	1,297 07	Surplus	.....
Real and personal property	5,869 21	Undivided profits	6,934.16
Total	$ 220,298.95	Total	$ 220,298 95

WILTON SAVINGS BANK—WILTON JUNCTION.

A. A. COOLING, President. J. M. RIDER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 203,031 15	Capital stock	$ 30,000.00
Cash and cash items	3,377 61	Due depositors	204,678.65
Credit subject to sight draft	18,405.23	Due banks and others	.....
Over drafts	6,605.19	Surplus	.....
Real and personal property	4,325 00	Undivided profits	1,065.53
Total	$ 235,744 18	Total	$ 235,744.18

WEBSTER CITY SAVINGS BANK.

D. C. CHASE, President. F. A. EDWARDS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 57,650.44	Capital stock	$ 20,000.00
Cash and cash items	3,578.06	Due depositors	56,782.64
Credit subject to sight draft	13,804.23	Due banks and others	.....
Over drafts	1,391.51	Surplus	.....
Real and personal property	1,793.03	Undivided profits	1,434.73
Total	$ 78,217.37	Total	$ 78,217 37

WORTH SAVINGS BANK—INDIANOLA.

W. H. BERRY, President. G. A. WORTH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 50,475.02	Capital stock	$ 10,000.00
Cash and cash items	18,780.41	Due depositors	93,461 05
Credit subject to sight draft	32,630 68	Due banks and others	.....
Over drafts	208 29	Surplus	.....
Real and personal property	1,449.20	Undivided profits	82 55
Total	$ 103,543.60	Total	$ 103,543.60

WORTHINGTON SAVINGS BANK.

W. LATTNER, President. JOS. A. LATTNER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 7,228.08	Capital stock	$ 11,000.00
Cash and cash items	3,107.74	Due depositors	20,767.11
Credit subject to sight draft	19,824.20	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	1,708.47	Undivided profits	101.33
Total	$ 31,868.44	Total	$ 31,868.44

YALE SAVINGS BANK.

CHAS. YALE, President. L. M. SWINDLER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 49,549.87	Capital stock	$ 20,000.00
Cash and cash items	4,529.51	Due depositors	58,001.79
Credit subject to sight draft	17,398.06	Due banks and others	.....
Over drafts	318.35	Surplus	.....
Real and personal property	7,000.00	Undivided profits	794.00
Total	$ 78,795.79	Total	$ 78,795.79

STATE BANKS.

Statement of the condition of state banks on June 30, 1899, as shown by their reports to the Auditor of State under his call for such report on that day.

ADEL STATE BANK.

T. J. CALDWELL, President. S. M. LEACH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 119,127.11	Capital stock	$ 50,000.00
Cash and cash items	8,548.77	Due depositors	194,222.89
Credit subject to sight draft	112,882 39	Due banks and others	.....
Over drafts	4,151.25	Surplus	.....
Real and personal property	6,000 00	Undivided profits	6,486 63
Total	$ 250,709.52	Total	$ 250,709.52

AVOCA STATE BANK.

EDW. H. HUNTER, President. JOHN J. SPINDLER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 198,885.32	Capital stock	$ 50,000.00
Cash and cash items	14,808.11	Due depositors	282,899.09
Credit subject to sight draft	99,824.14	Due banks and others	.....
Over drafts	5,634.91	Surplus	6,000 00
Real and personal property	21,118 00	Undivided profits	1,371.39
Total	$ 340,270.48	Total	$ 340,270 48

ANTHON STATE BANK.

R. C. A. FLOURNOY, President. C. A. DOBELL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 53,913.94	Capital stock	$ 35,000 00
Cash and cash items	5,375 15	Due depositors	64,056 40
Credit subject to sight draft	31,840.15	Due banks and others	.....
Over drafts	.....	Surplus	.....
Real and personal property	10,529.39	Undivided profits	2,602 23
Total	$ 101,658.63	Total	$ 101,658.63

ALBIA STATE BANK.

H. H. TRIMBLE, President. S. W. PENNINGTON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 42,511.96	Capital stock	$ 25,000 00
Cash and cash items	10,153.45	Due depositors	61,298.96
Credit subject to sight draft	29,050.00	Due banks and others	.....
Over drafts	249 08	Surplus	.....
Real and personal property	5,359.38	Undivided profits	1,024 91
Total	$ 87,323.87	Total	$ 87,323 87

ALGONA STATE BANK.

A. D. CLARKE, President. T. H. LANTRY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 93,699.54	Capital stock	$ 50,000 00
Cash and cash items	8,910.43	Due depositors	120,669 28
Credit subject to sight draft	61,573.01	Due banks and others	.....
Over drafts	512.83	Surplus	5,000 00
Real and personal property	18,400.00	Undivided profits	2,426 53
Total	$ 178,095.81	Total	$ 178,095.81

ÆTNA STATE BANK—OELWEIN.

A. J. ANDERS, President. H. R. O'NEEL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 89,675.71	Capital stock	$ 35,000.00
Cash and cash items	13,300.40	Due depositors	148,783.54
Credit subject to sight draft	66,599 74	Due banks and others	20 00
Over drafts	617 36	Surplus	.....
Real and personal property	16,495.02	Undivided profits	2,884.69
Total	$ 186,688 23	Total	$ 186,688.23

BENTON COUNTY STATE BANK—BLAIRSTOWN.

A. F. ALLEN, President. O. W. ALLEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 104,927.80	Capital stock	$ 25,000 00
Cash and cash items	9,280.99	Due depositors	129,157.56
Credit subject to sight draft	30,768.88	Due banks and others	.....
Over drafts	4,262.62	Surplus	.....
Real and personal property	8,882 39	Undivided profits	3,983 12
Total	$ 158,140.68	Total	$ 158,140.68

BEAVER VALLEY STATE BANK—PARKERSBURG.

H. J. MERLIEN, President. H. W. WILHELMS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 122,189.08	Capital stock	$ 50,000.00
Cash and cash items	6,565.00	Due depositors	96,207.89
Credit subject to sight draft	19,353.50	Due banks and others	.....
Over drafts	2,123 81	Surplus	10,000.00
Real and personal property	17,758.66	Undivided profits	11,781.16
Total	$ 167,989 05	Total	$ 167,989.05

BANK OF LINEVILLE.

W. B. WASSON, President. A. L. ROCKHOLD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 143,734.84	Capital stock	$ 70,000.00
Cash and cash items	19,197.07	Due depositors	127,670.55
Credit subject to sight draft	9,683.21	Due banks and others	.....
Over drafts	9,647.05	Surplus	.....
Real and personal property	16,952.15	Undivided profits	1,543.77
Total	$ 199,214.32	Total	$ 199,214.32

BANK OF KEOTA.

C. F. SINGMASTER, President. E. G. WILSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 126,366 33	Capital stock	$ 50,000.00
Cash and cash items	10,230 47	Due depositors	140,860 51
Credit subject to sight draft	44,551.47	Due banks and others	.....
Over drafts	1,775 30	Surplus	.....
Real and personal property	9,000.00	Undivided profits	1,063 06
Total	$ 191,923 57	Total	$ 191,923 57

BOTNA VALLEY STATE BANK—HASTINGS.

H. C. ROBBINS, President. R. S. MCDONOUGH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 54,923.41	Capital stock	$ 25,000.00
Cash and cash items	3,217.83	Due depositors	52,155.00
Credit subject to sight draft	27,780 39	Due banks and others	.....
Over drafts	2,702.04	Surplus	.....
Real and personal property	6,331.78	Undivided profits	17,800.45
Total	$ 94,955.45	Total	$ 94,955.45

BRIGHTON STATE BANK.

G. W. FRIEND, President. C. H. LOYD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 85,474.74	Capital stock	$ 25,000 00
Cash and cash items	5,019 98	Due depositors	104,514.17
Credit subject to sight draft	50,217 01	Due banks and others	....
Over drafts	593.33	Surplus	5,000 00
Real and personal property	.....	Undivided profits	6,790 89
Total	$ 141,305 06	Total	$ 141,305.06

BANK OF LANSING.

S. H. HAZELTON, President. B. T. THOMAS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 157,907.47	Capital stock	$ 33,000.00
Cash and cash items	15,195 78	Due depositors	164,270 96
Credit subject to sight draft	19,761.43	Due banks and others	.....
Over drafts	1,873 48	Surplus	1,000.00
Real and personal property	6,200 00	Undivided profits	2 667.20
Total	$ 200,938.16	Total	$ 200,938.16

BANK OF WEST UNION.

JOHN JAMISON, President. F. Y. WHITMORE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 140,826 46	Capital stock	$ 91,000.00
Cash and cash items	15,243 79	Due depositors	102,403.07
Credit subject to sight draft	29,585 87	Due banks and others	.....
Over drafts	1,674 95	Surplus	4,000 00
Real and personal property	11,187.57	Undivided profits	1,115.07
Total	$ 198,518.14	Total	$ 198,518.14

BOPP BROS. STATE BANK—HAWKEYE.

C. W. BOPP, President. L. E. BOPP, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 79,589 32	Capital stock	$ 25,000.00
Cash and cash items	3,559.95	Due depositors	69,850.64
Credit subject to sight draft	9,620.25	Due banks and others	....
Over drafts	283 93	Surplus	5,000 00
Real and personal property	7,000 00	Undivided profits	182.81
Total	$ 100,033.45	Total	$ 100,033 45

BUFFALO CENTER STATE BANK.

G. S. GILBERTSON, President. E. E. SECOR, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 114,503 37	Capital stock	$ 25,000.00
Cash and cash items	4,551 33	Due depositors	106,384.33
Credit subject to sight draft	13,776.25	Due banks and others	.....
Over drafts	2,205 75	Surplus	17,000.00
Real and personal property	13,682.24	Undivided profits	334.62
Total	$ 148,718 94	Total	$ 148,718 94

CRAWFORD COUNTY STATE BANK—DENISON.

L. CORNWELL, President. M. E. JONES, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 303,473.42	Capital stock	$ 100,000.00
Cash and cash items	35 303 84	Due depositors	387,045.53
Credit subject to sight draft	134,913.96	Due banks and others	.....
Over drafts	7,798.00	Surplus	.....
Real and personal property	15,000 00	Undivided profits	9,443.69
Total	$ 496,489.22	Total	$ 496,489.22

CITIZENS STATE BANK—DUBUQUE.

P. J. LEE, President. H. P. WILLGING, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 333,594 09	Capital stock	$ 100,000.00
Cash and cash items	28,234 38	Due depositors	341,366.95
Credit subject to sight draft	80,282.18	Due banks and others	.....
Over drafts	961.20	Surplus	10,000.00
Real and personal property	9,236.00	Undivided profits	990.90
Total	$ 452,357 85	Total	$ 452,357.85

CITIZENS STATE BANK—EAGLE GROVE.

A. N. ODENHEIMER, President. GEO. WRIGHT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 252,047.25	Capital stock	$ 100,000.00
Cash and cash items	10,665.08	Due depositors	255,847.25
Credit subject to sight draft	79,440.86	Due banks and others	.....
Over drafts	1,543 31	Surplus	.....
Real and personal property	12,000 00	Undivided profits	849.25
Total	$ 356,696 50	Total	$ 356,696.50

COMMERCIAL STATE BANK—INDEPENDENCE.

O. M. GILLETT, President. C. E. PURDY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 272,540.87	Capital stock	$ 100,000.00
Cash and cash items	46,549 62	Due depositors	359,273 31
Credit subject to sight draft	152,453.26	Due banks and others	.....
Over drafts	1,287.94	Surplus	12,500.00
Real and personal property	8 000.00	Undivided profits	9,058 38
Total	$ 480,831 69	Total	$ 480,831.69

CITIZENS STATE BANK—GLIDDEN.

H. G. VEDDER, President. E. L. WELCH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 43,750 52	Capital stock	$ 25,000.00
Cash and cash items	7,474.70	Due depositors	48,868.76
Credit subject to sight draft	18,761 21	Due banks and others	.....
Over drafts	988 63	Surplus	.....
Real and personal property	3,774.83	Undivided profits	881.13
Total	$ 74,749.89	Total	$ 74,749.89

CITIZENS STATE BANK—OAKLAND.

W. H. FREEMAN, President. L. F. POTTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 103,283.49	Capital stock	$ 50,000.00
Cash and cash items	8,039.72	Due depositors	166,518 36
Credit subject to sight draft	101,102 26	Due banks and others	.....
Over drafts	411.55	Surplus	.....
Real and personal property	8,054 61	Undivided profits	4,373 27
Total	$ 220,891 63	Total	$ 220,891.63

CITIZENS STATE BANK—POSTVILLE.

R. N. DOUGLASS, President. JAMES MCEWIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 104,991.31	Capital stock	$ 25,000.00
Cash and cash items	4,211.25	Due depositors	104,617 36
Credit subject to sight draft	27,314.76	Due banks and others	24.00
Over drafts	1,464.68	Surplus	6,000.00
Real and personal	4,475.91	Undivided profits	6,816.55
Total	$ 142,457.91	Total	$ 142,457 91

CITIZENS STATE BANK—ELGIN.

L. B. MATTOON, President. C. F. BECKER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 53,096.96	Capital stock	$ 25,000 00
Cash and cash items	5,392.66	Due depositors	69,919.33
Credit subject to sight draft	34,896 44	Due banks and others	
Over drafts	2,371 16	Surplus	4,025.00
Real and personal property	4,049.75	Undivided profits	864.64
Total	$ 99,808.97	Total	$ 99,808.97

CITIZENS STATE BANK—WAUKON.

W. L. DUFFIN, President. J. E. DUFFY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 106,361.55	Capital stock	$ 25,000 00
Cash and cash items	7,333.75	Due depositors	101,863.10
Credit subject to sight draft	11,440 16	Due banks and others	
Over drafts	199.26	Surplus	
Real and personal property	2,610.00	Undivided profits	1,081.62
Total	$ 127,944.72	Total	$ 127,944 72

CERRO GORDO STATE BANK—CLEAR LAKE.

D. W. HURN, President. H. E. PALMETER, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 98,208.25	Capital stock	$ 25,000.00
Cash and cash items	14,233 14	Due depositors	144,079.07
Credit subject to sight draft	56,058.53	Due banks and others	
Over drafts	4,352.85	Surplus	5,000.00
Real and personal property	6,150.00	Undivided profits	4,923.70
Total	$ 179,002.77	Total	$ 179,002.77

CENTRAL STATE BANK—DES MOINES.

MARTIN TUTTLE, President. J. D. WHISENAND, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 321,463.55	Capital stock	$ 50,000 00
Cash and cash items	20,546 54	Due depositors	362,579.60
Credit subject to sight draft	87,519 60	Due banks and others	13,425.09
Over drafts	4,427 06	Surplus	2,000 00
Real and personal property	1,000 00	Undivided profits	6,952 06
Total	$ 434,956.75	Total	$ 434,956.75

CITIZENS STATE BANK—CORYDON.

C. W. STEELE, President. C. HOLLIDAY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 96,136 70	Capital stock	$ 30,000.00
Cash and cash items	3,289 89	Due depositors	64,765.92
Credit subject to sight draft	11,052.68	Due banks and others	
Over drafts	4,653.73	Surplus	25,263.00
Real and personal property	5,725 00	Undivided profits	2,829.03
Total	$ 122,857.95	Total	$ 122,857.95

CITIZENS STATE BANK—CAMBRIDGE.

J. A. GROSECLOSE, President. EDGAR JOHN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 46,695.07	Capital stock	$ 25,000.00
Cash and cash items	3,309 65	Due depositors	46,415.74
Credit subject to sight draft	18,571 19	Due banks and others	
Over drafts	993.86	Surplus	
Real and personal property	4,000 00	Undivided profits	2,158.03
Total	$ 73,574.77	Total	$ 73,574.77

CLEGHORN STATE BANK.

GEORGE R. LONG, President. W. E. LONG, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 56,817 21	Capital stock	$ 25,000.00
Cash and cash items	3,251 71	Due depositors	38,555.52
Credit subject to sight draft	1,904.08	Due banks and others	
Over drafts	1,778.91	Surplus	
Real and personal property	2,215.34	Undivided profits	2,411.73
Total	$ 65,967.25	Total	$ 65,967.25

COGGON STATE BANK.

JACOB MANGOLD, President. N. B. RICHARDSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 121,610.28	Capital stock	$ 25,000.00
Cash and cash items	3,533 86	Due depositors	135,185.90
Credit subject to sight draft	34,199 47	Due banks and others	
Over drafts	1,296 82	Surplus	
Real and personal property	5,837.71	Undivided profits	6,292.19
Total	$ 166,478 09	Total	$ 166,478.09

CITIZENS STATE BANK—GOLDFIELD.

A. McElhinney, President. F. F. McElhinney, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 156,841.20	Capital stock	$ 50,000.00
Cash and cash items	2,609 07	Due depositors	100,923.78
Credit subject to sight draft	9,176 57	Due banks and others	.....
Over drafts	1,537.71	Surplus	10,000.00
Real and personal property	5,000 00	Undivided profits	14,240 57
Total	$ 175,164 35	Total	$ 175,164.35

CITIZENS STATE BANK—DUNLAP.

E. H. Barrett, President. J. H. Patterson, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 65,690.62	Capital stock	$ 25,000.00
Cash and cash items	9,697.59	Due depositors	79,203.81
Credit subject to sight draft	22,321.44	Due banks and others	.....
Over drafts	4,317.29	Surplus	.....
Real and personal property	3,137.01	Undivided profits	860.14
Total	$ 105,063.95	Total	$ 105,063.95

CITIZENS STATE BANK—PERRY.

S. S. Dilenbeck, President. B. C. Dilenbeck, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 173,284.61	Capital stock	$ 50,000.00
Cash and cash items	11,745.84	Due depositors	161,476 00
Credit subject to sight draft	16,408.33	Due banks and others	.....
Over drafts	3,214.24	Surplus	9,000.00
Real and personal property	19,765.(0	Undivided profits	3,942.02
Total	$ 224,418 02	Total	$ 224,418.02

COMMERCIAL STATE BANK—STORM LAKE.

James F. Toy, President. P. C. Toy, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 120,672 18	Capital stock	$ 50,000.00
Cash and cash items	6,092 91	Due depositors	135,352.75
Credit subject to sight draft	47,760.51	Due banks and others	.....
Over drafts	2,405 42	Surplus	5,000.00
Real and personal property	17,153 61	Undivided profits	3,731.88
Total	$ 194,084.63	Total	$ 194,084.63

CITIZENS STATE BANK—COLFAX.

S. G. RUBY, President. M. B. WHEELOCK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 98,845 99	Capital stock	$ 35,000.00
Cash and cash items	7,984.29	Due depositors	79,672.39
Credit subject to sight draft	4,282.55	Due banks and others	.....
Over drafts	2,675.45	Surplus	.....
Real and personal property	1,300.00	Undivided profits	265.89
Total	$ 114,938.28	Total	$ 114,938.28

COMMERCIAL STATE BANK—ESSEX.

A. BROODEEN, President. T. K. ELLIOTT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 89,059.21	Capital stock	$ 25,000.00
Cash and cash items	5,636 48	Due depositors	114,051.97
Credit subject to sight draft	32,732 13	Due banks and others	.....
Over drafts	7,129 68	Surplus	3,000 00
Real and personal property	10,000 00	Undivided profits	2,505.53
Total	$ 144,557 50	Total	$ 144,557.50

CITIZENS STATE BANK—SIOUX CENTER.

B. MOUW, President. JERRY KENDRICK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 54,555 05	Capital stock	$ 25,000.00
Cash and cash items	5,585.95	Due depositors	81,057.11
Credit subject to sight draft	35,188.48	Due banks and others	.....
Over drafts	2,215.60	Surplus	.....
Real and personal property	9,536 85	Undivided profits	974.83
Total	$ 107,031.93	Total	$ 107,031.93

COOK, MUSSER & CO. STATE BANK AND TRUST COMPANY—MUSCATINE.

P. M. MUSSER, President. S. B. COOK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 367,966 27	Capital stock	$ 75,000.00
Cash and cash items	67,954.98	Due depositors	653,546.32
Credit subject to sight draft	270,334 39	Due banks and others	.....
Over drafts	15,441.67	Surplus	.....
Real and personal property	42,781.60	Undivided profits	25,232.59
Total	$ 763,778.91	Total	$ 763,778.91

CITIZENS STATE BANK—SPENCER.

FRANKLIN FLONTE, President. ACKLEY HUBBARD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 96,282.41	Capital stock	$ 25,000.00
Cash and cash items	8,496.11	Due depositors	91,829.70
Credit subject to sight draft	7,883.78	Due banks and others	....
Over drafts	27.05	Surplus	2,500 00
Real and personal property	8,500.00	Undivided profits	1,859.65
Total	$ 121,189.35	Total	$ 121,189 35

CITIZENS STATE BANK—MEDIAPOLIS.

JOHN L. THOMAS, President. D. H. MCKEE, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 93.632.97	Capital stock	$ 25,000.00
Cash and cash items	4,384 85	Due depositors	91,206.89
Credit subject to sight draft	17,451 41	Due banks and others	.....
Over drafts	1,192 87	Surplus	.....
Real and personal property	2,257.08	Undivided profits	2,712.39
Total	$ 118,919 18	Total	$ 118.919 18

CAPITAL CITY STATE BANK—DES MOINES.

JAMES CALLANAN, President. J. A. MCKINNEY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 370,075.96	Capital stock	$ 100,000.0
Cash and cash items	24,761 23	Due depositors	443,173.77
Credit subject to sight draft	106,645.29	Due banks and others	5,371.42
Over drafts	4,852 53	Surplus	10,000.00
Real and personal property	55,322.00	Undivided profits	4,111.82
Total	$ 561,657.01	Total	$ 561,657.01

CORWITH STATE BANK.

THOS. A. WAY, President. H. E. PAUL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 33,921.23	Capital stock	$ 25,000 00
Cash and cash items	3.699.99	Due depositors	28,500.37
Credit subject to sight draft	8.857 68	Due banks and others	.....
Over drafts	971 06	Surplus	.....
Real and personal property	6,268.47	Undivided profits	168.00
Total	$ 53,668 37	Total	$ 53,668.37

CHEROKEE STATE BANK.

J. C. HALL, President. E. D. HUXFORD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 191,571.67	Capital stock	$ 75,000.00
Cash and cash items	25,808.84	Due depositors	212,832.03
Credit subject to sight draft	42,580.06	Due banks and others	.....
Over drafts	646.88	Surplus	.....
Real and personal property	29,158 82	Undivided profits	2,423.74
Total	$ 290,255.77	Total	$ 290,255.77

CASCADE STATE BANK.

H. L. DEHNER, President. A. W. DEHNER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 288,483.67	Capital stock	$ 25,000.00
Cash and cash items	8,942.94	Due depositors	314,789.10
Credit subject to sight draft	37,825 06	Due banks and others	.....
Over drafts	942 40	Surplus	10,000 00
Real and personal property	15,558.00	Undivided profits	1,712.97
Total	$ 351,452.07	Total	$ 351,452.07

CHEROKEE COUNTY STATE BANK—MERIDEN.

G. W. PRESCOTT, President. H. L. BOND, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 58,319 09	Capital stock	$ 30,000 00
Cash and cash items	1,962 29	Due depositors	41,698 33
Credit subject to sight draft	7,574 55	Due banks and others	.....
Over drafts	574.26	Surplus	.....
Real and personal property	3,789 16	Undivided profits	521.02
Total	$ 72,219 35	Total	$ 72,219.35

CEDAR COUNTY STATE BANK—TIPTON.

WM. DEAN, President. S. G. FRINK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 210,308.31	Capital stock	$ 50,000.00
Cash and cash items	11,208.39	Due depositors	230,822.56
Credit subject to sight draft	75,581 56	Due banks and others	3,000 00
Over drafts	4,936 80	Surplus	25,000.00
Real and personal property	21,250.00	Undivided profits	15,462.50
Total	$ 322,285.06	Total	$ 322,285.06

DICKINSON COUNTY STATE BANK—SPIRIT LAKE.

H. H. ANDERSEN, President. A. W. OSBORNE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 71,505.73	Capital stock	$ 30,000 00
Cash and cash items	8,388.51	Due depositors	63,372 00
Credit subject to sight draft	26,375 85	Due banks and others	
Over drafts	2,878 98	Surplus	20,000.00
Real and personal property	6,116.13	Undivided profits	1,892.70
Total	$ 115,264.70	Total	$ 115,264.70

DANBURY STATE BANK.

W. B. BOOKER, President. I. B. SANTEE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 47,453.53	Capital stock	$ 30,000.00
Cash and cash items	3,051.57	Due depositors	47,731.25
Credit subject to sight draft	19,211.03	Due banks and others	
Over drafts	1,499.24	Surplus	
Real and personal property	7,624.91	Undivided profits	1,109.03
Total	$ 78,840.28	Total	$ 78,840 28

DELAWARE COUNTY STATE BANK—MANCHESTER.

WM. C. CAWLEY, President. CHAS. J. SEEDS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 231,260 07	Capital stock	$ 60,000.00
Cash and cash items	16,362.99	Due depositors	271,766.02
Credit subject to sight draft	94,746.07	Due banks and others	
Over drafts	544.12	Surplus	12,000.00
Real and personal property	15,718.35	Undivided profits	5,365.58
Total	$ 349,131.60	Total	$ 349,131.60

ELKADER STATE BANK.

H H. HAGENSICK, President. CHAS. JOHNSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 126,406.38	Capital stock	$ 50,000.00
Cash and cash items	16,730.35	Due depositors	145,718 43
Credit subject to sight draft	37,318 91	Due banks and others	
Over drafts	2,756 97	Surplus	
Real and personal property	8,239.34	Undivided profits	5,733 54
Total	$ 201,451.97	Total	$ 201,451.97

EXCHANGE STATE BANK—STUART.

A. H. SAVAGE, President. T. E. CROOKS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 84,591.63	Capital stock	$ 25,000.00
Cash and cash items	10,571.58	Due depositors	104,094.83
Credit subject to sight draft	23,714.81	Due banks and others	.....
Over drafts	2,553.41	Surplus	4,000.00
Real and personal property	13,936.69	Undivided profits	1,342.29
Total	$ 134,367.12	Total	$ 134,367.12

EXCHANGE STATE BANK—WALNUT.

JULIUS HECTOR, President. O. MOSHER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 74,624 00	Capital stock	$ 25,000.00
Cash and cash items	3,704.07	Due depositors	142,371.41
Credit subject to sight draft	70,052.34	Due banks and others	.....
Over drafts	9,902 54	Surplus	.....
Real and personal property	11,500 00	Undivided profits	2,411.54
Total	$ 169,782 95	Total	$ 169,782 95

EARLY STATE BANK.

S. K. FULLER, President. N. O. FULLER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 47,044.88	Capital stock	$ 30,000.00
Cash and cash items	3,709 72	Due depositors	50,327.88
Credit subject to sight draft	28,169.20	Due banks and others	...
Over drafts	410 55	Surplus	1,500.00
Real and personal property	2,600 00	Undivided profits	105.97
Total	$ 81,933 85	Total	$ 81,933.85

ESTHERVILLE STATE BANK.

HOWARD GRAVES, President. JAMES ESPESET, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 124,590 33	Capital stock	$ 50,000.00
Cash and cash items	17,859.00	Due depositors	156,948.98
Credit subject to sight draft	49,563 41	Due banks and others	
Over drafts	6,946 90	Surplus	8,500.00
Real and personal property	17,049 77	Undivided profits	660.33
Total	$ 215 609.31	Total	$ 215,609 31

FARMERS STATE BANK—CHARTER OAK.

R. C. A. FLOURNOY, President. D. O. JOHNSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 100,955.30	Capital stock	$ 25,000.00
Cash and cash items	3,555.49	Due depositors	111,131.62
Credit subject to sight draft	28,685.25	Due banks and others	5,000.00
Over drafts	2,723.23	Surplus	.....
Real and personal property	7,870.00	Undivided profits	2,657.65
Total	$ 143,789 27	Total	$ 143,789 27

FARMERS AND MERCHANTS STATE BANK—COLUMBUS JUNCTION.

C. F. BUTLER, President. W. P. PAUGH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 122,119.59	Capital stock	$ 50,000 00
Cash and cash items	7,358.90	Due depositors	106,569.59
Credit subject to sight draft	38,581.62	Due banks and others	1,885.75
Over drafts	4,496.24	Surplus	15,000.00
Real and personal property	2,597.90	Undivided profits	2,698 91
Total	$ 176,154.25	Total	$ 176,154.25

FARMERS AND MERCHANTS STATE BANK—CASCADE.

DICKSON BEATTY, President. J. W. BEATTY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 143,065 95	Capital stock	$ 27,000.00
Cash and cash items	15,314.96	Due depositors	196,530.57
Credit subject to sight draft	63,405.57	Due banks and others	.....
Over drafts	200.92	Surplus	2,000.00
Real and personal property	6,091 50	Undivided profits	2,548.33
Total	$ 228,078.90	Total	$ 228,078.90

FARMERS AND MERCHANTS STATE BANK—NEOLA.

JAMES MORGAN, President. E. F. COTTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 70,909.80	Capital stock	$ 25,000.00
Cash and cash items	7,215.69	Due depositors	105,202.49
Credit subject to sight draft	42,091.17	Due banks and others	.....
Over drafts	3,509.39	Surplus	.....
Real and personal property	10,800 00	Undivided profits	4,323 47
Total	$ 134,525.96	Total	$ 134,525.96

FARMERS AND MERCHANTS STATE BANK—MARION.

GEO. W. TOMS, President. E. J. ESGATE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 176,869.41	Capital stock	$ 60,000.00
Cash and cash items	15,772 16	Due depositors	170,011.50
Credit subject to sight draft	28,331.37	Due banks and others	2,400 00
Over drafts	288.70	Surplus	2,000 00
Real and personal property	14,175.00	Undivided profits	1,025 14
Total	$ 235,436.64	Total	$ 235,436.64

FIRST STATE BANK—CRYSTAL LAKE.

J. LITTLE, President. E. C. HAGA, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 43,986 27	Capital stock	$ 25,000.00
Cash and cash items	1,688.86	Due depositors	22,161.19
Credit subject to sight draft	1,570.97	Due banks and others	.....
Over drafts	1,699 33	Surplus	.....
Real and personal property	1,105 38	Undivided profits	2,769 61
Total	$ 49,930 80	Total	$ 49,930.80

FARMERS AND TRADERS STATE BANK—LEON.

JOHN W. HARVEY, President. FRED TEALE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 121,103.57	Capital stock	$ 25,000.00
Cash and cash items	11,093.61	Due depositors	159,979.69
Credit subject to sight draft	48,683.57	Due banks and others	.....
Over drafts	3,573.63	Surplus	10,000.00
Real and personal property	12,082.90	Undivided profits	1,557.59
Total	$ 196,537.28	Total	$ 196,537.28

FARMERS STATE BANK—CLEARFIELD.

J. K. HARTMAN, President. WM. A. FERREE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 43,081 21	Capital stock	$ 25,000.00
Cash and cash items	5,400.02	Due depositors	28,844.43
Credit subject to sight draft	2,863.50	Due banks and others	2,500.00
Over drafts	2,617.73	Surplus	.....
Real and personal property	3,100.00	Undivided profits	718.03
Total	$ 57,062 46	Total	$ 57,062.46

FIRST STATE BANK—HAWKEYE.

S. H. Bevins, President. M. V. Henderson, Jr., Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 68,170.30	Capital stock	$ 25,000.00
Cash and cash items	9,002.01	Due depositors	65,351.50
Credit subject to sight draft	6,283 23	Due banks and others	....
Over drafts	2,748.70	Surplus	.....
Real and personal property	4,200 00	Undivided profits	52.74
Total	$ 90,404.24	Total	$ 90,404.24

FIRST STATE BANK OF ADAIR COUNTY—ORIENT.

Lewis Linebarger, President. H. N. Linebarger, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 64,473.58	Capital stock	$ 25,000.00
Cash and cash items	6,153 51	Due depositors	61,234.68
Credit subject to sight draft	13,260 29	Due banks and others	.....
Over drafts	4,237.09	Surplus	5,000.00
Real and personal property	5,000.00	Undivided profits	1,888 79
Total	$ 93,123.47	Total	$ 93,123.47

FRANKEL STATE BANK—OSKALOOSA.

A. Frankel, President. F. B. Shafer, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 183,115.47	Capital stock	$ 50,000.00
Cash and cash items	19,890 48	Due depositors	233 797.15
Credit subject to sight draft	63,896.33	Due b nks and others	...
Over drafts	4,804.06	Surplus	...
Real and personal property	15,600.00	Undivided profits	3,008.14
Total	$ 286,805.29	Total	$ 286,805.29

FARMERS STATE BANK—PROMISE CITY.

A. K. Robertson, President. N. A. Robertson, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 83,214 65	Capital stock	$ 25,000 00
Cash and cash items	5,016 38	Due depositors	41,087.74
Credit subject to sight draft	3,146 16	Due banks and others	.....
Over drafts	1,369 15	Surplus	25,000.00
Real and personal property	1,000 00	Undivided profits	2 658.60
Total	$ 93,746 34	Total	$ 93,746.34

FARMERS STATE BANK—DAYTON.

J. A. LINBERG, President. E. M. LUNDIEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 65,322.08	Capital stock	$ 25,000 00
Cash and cash items	4,278.05	Due depositors	71,711 27
Credit subject to draft	24,841.46	Due banks and others	.....
Over drafts	296.32	Surplus	2,500.00
Real and personal property	5,250.00	Undivided profits	776.64
Total	$ 99,987.91	Total	$ 99,987.91

FARMERS EXCHANGE STATE BANK—DOWS.

G. C. JAMESON, President. W. R. JAMESON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 103,553.51	Capital stock	$ 45,000 00
Cash and cash items	5,850.24	Due depositors	92,212.09
Credit subject to sight draft	13,236 57	Due banks and others	.....
Over drafts	2,408.55	Surplus	...
Real and personal property	13,461.64	Undivided profits	1,298 42
Total	$ 138,510 51	Total	$ 138,510.51

FIRST STATE BANK OF BRUSH CREEK—ARLINGTON.

T. DUNNING, President. D. B. ALLEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 67,055.88	Capital stock	$ 25,000.00
Cash and cash items	4,622.67	Due depositors	79,060.70
Credit subject to sight draft	30,565.20	Due banks and others	.....
Over drafts	4,511.10	Surplus	2,918 54
Real and personal property	925.41	Undivided profits	701.02
Total	$ 107,680.26	Total	$ 107,680.26

FARMERS STATE BANK—PAULLINA.

A. P. JACOBS, President. STEPHEN HARRIS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 41,275.79	Capital stock	$ 25,000 00
Cash and cash items	4,152.26	Due depositors	64,304.28
Credit subject to sight draft	25,944.77	Due banks and others	.....
Over drafts	3,536 81	Surplus	.....
Real and personal property	14,715.41	Undivided profits	320.76
Total	$ 89,625.04	Total	$ 89,625 04

FARMERS AND MERCHANTS STATE BANK—CORYDON.

A. WALDEN, President. F. M. SMITH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 184,881.41	Capital stock	$ 60,000 00
Cash and cash items	10,047.56	Due depositors	116,126.70
Credit subject to sight draft	13 909.28	Due banks and others	....
Over drafts	6,077.83	Surplus	45,000 00
Real and personal property	10,430 86	Undivided profits	4,220.26
Total	$ 225,346 96	Total	$ 225,346.96

FARMERS AND TRADERS STATE BANK—BONAPARTE.

B. R. VALE, President. J. A. JOHNSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 116,876.96	Capital stock	$ 50,000.00
Cash and cash items	10,928.88	Due depositors	111,808 05
Credit subject to sight draft	39,460.36	Due banks and others	1,280 00
Over drafts	1,884.96	Surplus	....
Real and personal property	3,928.42	Undivided profits	9,941 53
Total	$ 173,029.58	Total	$ 173,029.58

FARMERS STATE BANK—ROCKWELL.

GEO. H. FULLER, President. T. L. CHAPPELL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 105,673.93	Capital stock	$ 25,000 00
Cash and cash items	3,861.11	Due depositors	112,031.18
Credit subject to sight draft	23,196.69	Due banks and others	....
Over drafts	583.77	Surplus	....
Real and personal property	5,551.00	Undivided profits	835 32
Total	$ 137,866.50	Total	$ 137,866 50

FARMERS AND DROVERS STATE BANK—SEYMOUR.

W. S. LLEWELLYN, President. LEROY WARE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 129,645.42	Capital stock	$ 40,000 00
Cash and cash items	8,970.65	Due depositors	108,872 22
Credit subject to sight draft	18,337.99	Due banks and others	....
Over drafts	2,650.95	Surplus	10,000.00
Real and personal property	1,067.97	Undivided profits	1,800 76
Total	$ 160,672.98	Total	$ 160 672 98

FIRST STATE BANK—GREENE.

J. PERRIN, President. O. C. PERRIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 177,827.41	Capital stock	$ 50,000.00
Cash and cash items	10,848.49	Due depositors	183,499.81
Credit subject to sight draft	79,681.14	Due banks and others	.....
Over drafts	5,619 73	Surplus	45,157.08
Real and personal property	8,565 93	Undivided profits	4,835.86
Total	$ 282,492.70	Total	$ 282,492 70

FARMERS AND MERCHANTS STATE BANK—NEWTON.

F. R. WITMER, President. O. H. WITMER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 147,723 95	Capital stock	$ 60,000.00
Cash and cash items	8,901.90	Due depositors	106,760.78
Credit subject to draft	5,862.44	Due banks and others	.....
Over drafts	4,611.80	Surplus	1,250.00
Real and personal property	1,500 00	Undivided profits	569.31
Total	$ 168,600.09	Total	$ 168,600.09

FARMERS STATE BANK—DYERSVILLE.

ADOLPH LANGEL, President. B. J. SCHEMMEL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 273,756.44	Capital stock	$ 20,000.00
Cash and cash items	7,899.60	Due depositors	287,725.10
Credit subject to sight draft	30,073.17	Due banks and others	.....
Over drafts	929.64	Surplus	.....
Real and personal property	7,000.00	Undivided profits	1,933.75
Total	$ 319,658.85	Total	$ 319,658.85

FIRST STATE BANK—CORWITH.

O. H. STILSON, President. J. H. STANDRING, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 103,814 35	Capital stock	$ 60,000.00
Cash and cash items	7,307.56	Due depositors	84,403 86
Credit subject to sight draft	18,333.38	Due banks and others	.....
Over drafts	3,361 81	Surplus	2,725 86
Real and personal property	16,699.80	Undivided profits	2,387.18
Total	$ 149,516.90	Total	$ 149,516 90

FAIRBANK STATE BANK.

G. W. McNeeley, President. W. F. Treadwell, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 49,914 23	Capital stock	$ 26,000.00
Cash and cash items	4,898.98	Due depositors	56,563 81
Credit subject to sight draft	25,510 12	Due banks and others	.....
Over drafts	28.77	Surplus	500 00
Real and personal propert	4,000.00	Undivided profits	1,283 29
Total	$ 84,347 10	Total	$ 84,347.10

FIRST STATE BANK—MAPLETON.

H. H. Lamoreux, President. Jno. R. Welch, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 56,103.35	Capital stock	$ 40,000.00
Cash and cash items	4,560.58	Due depositors	33,893.24
Credit subject to sight draft	10,234.57	Due banks and others	.....
Over drafts	150 84	Surplus	.....
Real and personal property	6,400.00	Undivided profits	3,556.50
Total	$ 77,449.74	Total	$ 77,449 74

FARMERS AND MERCHANTS STATE BANK—HAMBURG.

A. Hydinger, President. C. D. Butterfield, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 191,099.67	Capital stock	$ 30,000 00
Cash and cash items	15 398.99	Due depositors	195,565.89
Credit subject to sight draft	23.648.89	Due banks and others	10,000.00
Over drafts	5,700.55	Surplus	.....
Real and personal property	4,450.00	Undivided profits	4,732.21
Total	$ 240,298.10	Total	$ 240,298.10

FARMERS LOAN AND TRUST COMPANY—SIOUX CITY.

James T. Toy, President. T. A. Black, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$1,655,607.46	Capital stock	$ 300,000.00
Cash and cash items	145,877 57	Due depositors	1,899,049.05
Credit subject to sight draft	415,070.95	Due banks and others	.....
Over drafts	12,226.57	Surplus	.....
Real and personal property	41,821.08	Undivided profits	71,554 58
Total	$2,270,603 63	Total	$2,270,603.63

FARMERS STATE BANK—LAKE MILLS.

J. B. LLOYD, President. JNO. R. LARSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 54,731.21	Capital stock	$ 25,000 00
Cash and cash items	2,661.52	Due depositors	58,627.63
Credit subject to sight draft	11,940 05	Due banks and others	.....
Over drafts	2,387.72	Surplus	.....
Real and personal property	12,068 55	Undivided profits	161 42
Total	$ 83,789 05	Total	$ 83,789.05

FARMERS AND DROVERS STATE BANK—GERMANIA.

GEORGE WELLS, President. E. G. SEYMOUR, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 44,227.33	Capital stock	$ 25,000.00
Cash and cash items	1,078 18	Due depositors	28,255 00
Credit subject to sight draft	2,904.07	Due banks and others	.....
Over drafts	629 89	Surplus	.....
Real and personal property	5,797.90	Undivided profits	1,481.17
Total	$ 54,737.37	Total	$ 54,737.37

GERMAN STATE BANK—DYERSVILLE.

J. G. BAILEY, President. D. A. GEHRIG, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 185,643.05	Capital stock	$ 25,000 00
Cash and cash items	8,986.75	Due depositors	197,283 41
Credit subject to sight draft	31,092 81	Due banks and others	.....
Over drafts	211 25	Surplus	8,000.00
Real and personal property	4,855.00	Undivided profits	505.45
Total	$ 230,788.86	Total	$ 230,788 86

GERMAN-AMERICAN LOAN AND TRUST COMPANY—WAVERLY.

W. C. HOLT, President. JULIAN RUDDICK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 79,242 46	Capital stock	$ 25,000.00
Cash and cash items	16,197.80	Due depositors	94,226.43
Credit subject to sight draft	19,753 98	Due banks and others	100.00
Over drafts	556 99	Surplus	15,000.00
Real and personal property	20,475.00	Undivided profits	1,197.80
Total	$ 136,226 23	Total	$ 136,226 23

GERMAN STATE BANK—DUBUQUE.

N. J. SCHRUP, President. CHAS. SASS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 535,916.94	Capital stock	$ 150,000 00
Cash and cash items	85,376.51	Due depositors	553,412.78
Credit subject to sight draft	103,999 79	Due banks and others	1,023.75
Over drafts	3,079 32	Surplus	....
Real and personal property	51,000.00	Undivided profits	25,986 03
Total	$ 729,372 56	Total	$ 729,372 56

GERMAN STATE BANK—LE MARS.

FRED BECKER, President. F. W. HOEBEL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 169,646.63	Capital stock	$ 50,000.00
Cash and cash items	14,956.96	Due depositors	179,845.08
Credit subject to sight draft	36,962.03	Due banks and others	.....
Over drafts	1,067.03	Surplus	5,000.00
Real and personal property	13,000.00	Undivided profits	787.57
Total	$ 235,632 65	Total	$ 235,632.65

GUTHRIE STATE BANK—GUTHRIE CENTER.

E. C. LANE, President. F. M. HOPKINS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 118,443.88	Capital stock	$ 50,000.00
Cash and cash items	12,141.73	Due depositors	90,694.63
Credit subject to sight draft	5,385.11	Due banks and others	157.75
Over drafts	1,078.56	Surplus	.....
Real and personal property	7,454.66	Undivided profits	3,651.50
Total	$ 144,503.88	Total	$ 144,503.88

GARWIN STATE BANK.

EDWIN LYNDE, President. G. H. AUSTIN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 56,593.55	Capital stock	$ 30,000.00
Cash and cash items	3,977 48	Due depositors	53,445 06
Credit subject to sight draft	21,038 02	Due banks and others	.....
Over drafts	3.98	Surplus	.....
Real and personal property	3,391 92	Undivided profits	1,559.89
Total	$ 85,004 95	Total	$ 85,004 95

GLENWOOD STATE BANK.

C. R. BUFFINGTON, President. ——————, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 65,260.83	Capital stock	$ 25,000.00
Cash and cash items	3,746.33	Due depositors	73,691.18
Credit subject to sight draft	25,629.04	Due banks and others	.....
Over drafts	1,980 49	Surplus	.....
Real and personal property	1,765.89	Undivided profits	271 44
Total	$ 98,362.62	Total	$ 98,362.62

GALVA STATE BANK.

BYRON E. WHEALEN, President. GEO. B. WHEALEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 64,023.82	Capital stock	$ 25,000 00
Cash and cash items	3,963 55	Due depositors	99,660.49
Credit subject to sight draft	55,659.89	Due banks and others	.....
Over drafts	1,786.56	Surplus	.....
Real and personal property	8,456.06	Undivided profits	9,199.41
Total	$ 133,859.90	Total	$ 133,859 90

GREENE COUNTY STATE BANK—JEFFERSON.

MAHLON HEAD, President. M. M. HEAD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 183,571.49	Capital stock	$ 50,000 00
Cash and cash items	3,324 37	Due depositors	157,358.97
Credit subject to sight draft	20,168.37	Due banks and others	.....
Over drafts	2,574.92	Surplus	25,000 00
Real and personal property	24,751 60	Undivided profits	2,531.78
Total	$ 234,890 75	Total	$ 234,890.75

HUBBARD STATE BANK

J. K. MILNER, President. D. E. BYAM, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 105,972 96	Capital stock	$ 50,000.00
Cash and cash items	6,424 86	Due depositors	74,777.16
Credit subject to sight draft	5,278 48	Due banks and others	.....
Over drafts	4,620 35	Surplus	.....
Real and personal property	6,130.67	Undivided profits	3,650.16
Total	$ 128,427.32	Total	$ 128,427.32

HAMILTON COUNTY STATE BANK—WEBSTER CITY.

L. A. McMurray, President. J. O. Lenning, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 290,986.72	Capital stock	$ 100,000.00
Cash and cash items	15,209.96	Due depositors	398,817.85
Credit subject to sight draft	154,298.00	Due banks and others	.....
Over drafts	15,571.90	Surplus	.....
Real and personal property	45,000.00	Undivided profits	22,243.73
Total	$ 521,061 58	Total	$ 521,061.58

HARTLEY STATE BANK.

Frank Patch, President. F. R. Patch, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 194,362.62	Capital stock	$ 40,000.00
Cash and cash items	7,505.18	Due depositors	174,631.54
Credit subject to sight draft	30,230.48	Due banks and others	.....
Over drafts	2,870.65	Surplus	25,000.00
Real and personal property	6,480.30	Undivided profits	1,817.69
Total	$ 241,449.23	Total	$ 241,449 23

HOME STATE BANK—HUMESTON.

J. D. Hasbrouch, President. E. F. Pumphrey, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 69,739.71	Capital stock	$ 30,000.00
Cash and cash items	4,460.76	Due depositors	75,294.06
Credit subject to sight draft	23,994.69	Due banks and others	.....
Over drafts	4,477.60	Surplus	2,000.00
Real and personal property	5,688.41	Undivided profits	1,067.11
Total	$ 108,361.17	Total	$ 108,361.17

HAZELTON STATE BANK.

T. E. McCurdy, President. Willis G. Kiefer, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 100,268.52	Capital stock	$ 25,000.00
Cash and cash items	5,429 06	Due depositors	108,572.35
Credit subject to sight draft	28,716.10	Due banks and others	.....
Over drafts	2,885 74	Surplus	1,000.00
Real and personal property	1,978 28	Undivided profits	4,705.35
Total	$ 139,277.70	Total	$ 139,277.70

HUMESTON STATE BANK.

B. KING, President. A. A. CLARK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 83,175 18	Capital stock	$ 40,000.00
Cash and cash items	8,613.10	Due depositors	68,703.41
Credit subject to sight draft	13,076.55	Due banks and others	.....
Over drafts	4,836.00	Surplus	5,000.00
Real and personal property	5,214 67	Undivided profits	6,213.09
Total	$ 114,917.50	Total	$ 114,917 50

HUMBOLDT STATE BANK.

P. M. DICKEY, President. R. J. JOHNSTON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 131,793.30	Capital stock	$ 75,000.00
Cash and cash items	12,748 03	Due depositors	105,232.41
Credit subject to sight draft	48,869.21	Due banks and others	.....
Over drafts	2,654.24	Surplus	14,000 00
Real and personal property	4,700 09	Undivided profits	6,533 96
Total	$ 200,765 37	Total	$ 200,765 37

HARDIN COUNTY STATE BANK—ELDORA.

C. MCKEEN DURBIN, President. ELLIS D. ROBB, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 164,428 29	Capital stock	$ 50,000.00
Cash and cash items	21,875.00	Due depositors	202,252.64
Credit subject to sight draft	86,284 58	Due banks and others	.....
Over drafts	374.46	Surplus	25,000.00
Real and personal property	19,023.52	Undivided profits	14,733.21
Total	$ 291,985.85	Total	$ 291,985 85

HERSHEY STATE BANK—MUSCATINE.

P. W. FRANCIS, President. L. G. BURNETT, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 414,221.30	Capital stock	$ 50,000.00
Cash and cash items	34,198.35	Due depositors	560,921.10
Credit subject to sight draft	164,317.17	Due banks and others	.....
Over drafts	6,258 20	Surplus	.....
Real and personal property	3,406.78	Undivided profits	11,380.70
Total	$ 622,301.80	Total	$ 622,301.80

IOWA STATE BANK—WEST LIBERTY.

A. A. AIKINS, President. I. A. NICHOLS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 92,157.77	Capital stock	$ 40,000 00
Cash and cash items	5,080.66	Due depositors	59,296 84
Credit subject to sight draft	10,474.78	Due banks and others	10,180.33
Over drafts	90 27	Surplus	1,500 00
Real and personal property	5,827.25	Undivided profits	2,653 56
Total	$ 113,630.73	Total	$ 113,630.73

IOWA STATE BANK—OSCEOLA.

ENOCH SAYER, President. J. M. LEWIS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 97,671.31	Capital stock	$ 50,000.00
Cash and cash items	11,142 23	Due depositors	96,243.55
Credit subject to sight draft	25,190.33	Due banks and others	.....
Over drafts	3,550.91	Surplus	.....
Real and personal property	11,277.09	Undivided profits	2,588.30
Total	$ 148,831.85	Total	$ 148,831 85

IOWA VALLEY STATE BANK—BELMOND.

G. H. RICHARDSON, President. D. E. PACKARD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 66,986 80	Capital stock	$ 50,000 00
Cash and cash items	9,310 06	Due depositors	74,532 25
Credit subject to sight draft	39,829.81	Due banks and others	89.00
Over drafts	257 53	Surplus	.....
Real and personal property	12,842.67	Undivided profits	4,595.61
Total	$ 129,216.86	Total	$ 129,216.86

IOWA CITY STATE BANK.

EUCLID SANDERS, President. P. A. KORAB, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 116,552.53	Capital stock	$ 65,000.00
Cash and cash items	14,196.43	Due depositors	108,576.53
Credit subject to sight draft	24,094 35	Due banks and others	.....
Over drafts	3,440 04	Surplus	.....
Real and personal property	19,000.00	Undivided profits	3,706.82
Total	$ 177,283.35	Total	$ 177,283 35

IOWA STATE BANK—HULL.

E. H. Reimann, President. Jno. B. Mayer, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 73,246.46	Capital stock	$ 35,000.00
Cash and cash items	4,585.52	Due depositors	76,759.40
Credit subject to sight draft	33,482 18	Due banks and others	.....
Over drafts	10.75	Surplus	.....
Real and personal property	2,660 00	Undivided profits	1,325.51
Total	$ 112,984 91	Total	$ 112,984.91

KEOSAUQUA STATE BANK.

H. H. Trimble, President. Jno. L. Therme, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 42,053.90	Capital stock	$ 27,000.00
Cash and cash items	9,585.77	Due depositors	38,259.67
Credit subject to sight draft	14,986.28	Due banks and others	.....
Over drafts	1,034.53	Surplus	2,703 93
Real and personal property	1,321.00	Undivided profits	217.88
Total	$ 68,981.48	Total	$ 68,981.48

KEOKUK COUNTY STATE BANK—SIGOURNEY.

J. Oelmayer, President. S. W. Brunt, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 99,369.04	Capital stock	$ 50,000.00
Cash and cash items	12,082.00	Due depositors	126,824.48
Credit subject to sight draft	65,293 59	Due banks and others	.....
Over drafts	765.85	Surplus	.....
Real and personal property	7,330.00	Undivided profits	8,115.60
Total	$ 184,939.98	Total	$ 184,939.98

KOSSUTH COUNTY STATE BANK—ALGONA.

Wm. H. Ingham, President. Lewis H. Smith, Cashier.

STATEMENT.

Assets.	Amount.	Liabilities.	Amount.
Bills receivable	$ 138,967.86	Capital stock	$ 50,000.00
Cash and cash items	16,237 99	Due depositors	155,559.25
Credit subject to sight draft	54,566 63	Due banks and others	.....
Over drafts	930 30	Surplus	.....
Real and personal property	9,249 82	Undivided profits	14,443.35
Total	$ 220,002 60	Total	$ 220,002.60

LOVELL STATE BANK—MONTICELLO.

GEO. L. LOVELL, President. R. C. STIRTON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 378,283 95	Capital stock	$ 100,000 00
Cash and cash items	13,747.95	Due depositors	375,947.47
Credit subject to sight draft	85 870.45	Due banks and others	.....
Over drafts	3,789 89	Surplus	.....
Real and personal property	2,115.00	Undivided profits	7,808.77
Total	$ 483,756.24	Total	$ 483,756.24

LAKE VIEW STATE BANK.

PHIL SCHALLER, President. F. S. NEEDHAM, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 59,548.61	Capital stock	$ 25,000.00
Cash and cash items	6,504.93	Due depositors	56,970.87
Credit subject to sight draft	19,530 07	Due banks and others	.....
Over drafts	85.55	Surplus	5,000.00
Real and personal property	3,400.00	Undivided profits	2,098.29
Total	$ 89,069 16	Total	$ 89,069.16

LAKE PARK STATE BANK.

JNO. W. CRAVENS, President. A. C. ROBERTSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 65,424.14	Capital stock	$ 35,000.00
Cash and cash items	3,313.17	Due depositors	59,435.10
Credit subject to sight draft	12,444 15	Due banks and others	.....
Over drafts	501.29	Surplus	.....
Real and personal property	14,286.13	Undivided profits	1,533.78
Total	$ 93,968.88	Total	$ 95,968 88

MACEDONIA STATE BANK.

G. MICKELWAIT, President. J. M. KELLEY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 141,154.19	Capital stock	$ 50,000 00
Cash and cash items	10,551.65	Due depositors	120,012 94
Credit subject to sight draft	63,214 33	Due banks and others	.....
Over drafts	8,008.74	Surplus	50,000.00
Real and personal property	2,971.99	Undivided profits	5,887.96
Total	$ 225,900 90	Total	$ 225,900.90

MARSHALLTOWN STATE BANK.

A. F. BALCH, President. P. S. BALCH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 360,291 38	Capital stock	$ 100,000.00
Cash and cash items	43,470.69	Due depositors	564,882 50
Credit subject to sight draft	295,946.30	Due banks and others	.....
Over drafts	5,647 64	Surplus	30,000.00
Real and personal property	14,987.66	Undivided profits	15,461.08
Total	$ 710,343 67	Total	$ 710,343 67

MONTICELLO STATE BANK.

S. S. FARWELL, President. H. M. CARPENTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 812,340 91	Capital stock	$ 100,000.00
Cash and cash items	12,524.58	Due depositors	758,236.48
Credit subject to sight draft	78,520 86	Due banks and others	.....
Over drafts	7,115.31	Surplus	50,000 00
Real and personal property	14,168.80	Undivided profits	23,433.98
Total	$ 931,670.46	Total	$ 931,670.46

MADRID STATE BANK.

JOHN ANDERSON, President. W. E. BRIGGS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bill receivable	$ 62,627.97	Capital stock	$ 25,000.00
Cash and cash items	4,709.11	Due depositors	80,583.57
Credit subject to sight draft	32,612.00	Due banks and others	.....
Over drafts	193 60	Surplus	.....
Real and personal property	7,242.45	Undivided profits	1,801.56
Total	$ 107,385 13	Total	$ 107,385 13

MERCHANTS STATE BANK—CORRECTIONVILLE.

R. H. SCRIBNER, President. N. FARNSWORTH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 39,214.12	Capital stock	$ 25,000 00
Cash and cash items	8,417 47	Due depositors	46,157 05
Credit subject to sight draft	19,145.99	Due banks and others	.....
Over drafts	.....	Surplus	1,000.00
Real and personal property	5,552.62	Undivided profits	173.15
Total	$ 72,330 20	Total	$ 72,330 20

MAHASKA COUNTY STATE BANK—OSKALOOSA.

C. H. VERNON, President. J. R. BARNES, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 340,150 04	Capital stock	$ 100,000.00
Cash and cash items	31,432 56	Due depositors	330,232.18
Credit subject to sight draft	70,790 83	Due banks and others	.....
Over drafts	768 75	Surplus	15,000.00
Real and personal property	4,197.07	Undivided profits	12,127.06
Total	$ 447,359 24	Total	$ 447,359.24

MONONA STATE BANK.

A. M. DAVIS, President. F. M. ORR, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 80,024.71	Capital stock	$ 25,000.00
Cash and cash items	10,276.61	Due depositors	92,159.03
Credit subject to sight draft	19,311.58	Due banks and others	.....
Over drafts	3,482 21	Surplus	.....
Real and personal property	4,111.61	Undivided profits	57.69
Total	$ 117,216 72	Total	$ 117,216.72

NEW SHARON STATE BANK.

J. G. HAMMOND, President. JASPER VAIL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 111,471.89	Capital stock	$ 25,000.00
Cash and cash items	10,773.51	Due depositors	121,767.30
Credit subject to sight draft	20,153.93	Due banks and others	.....
Over drafts	1,209 28	Surplus	50 00
Real and personal property	3,370 00	Undivided profits	161.41
Total	$ 146,978 71	Total	$ 146,978.71

NORTHWESTERN STATE BANK—HAWARDEN.

G. W. PITTS, President. E. A. BASS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 84,376 84	Capital stock	$ 80,000.00
Cash and cash items	3,988 95	Due depositors	84,447.39
Credit subject to sight draft	34,188 25	Due banks and others	.....
Over drafts	1,017.69	Surplus	.....
Real and personal property	42,402.44	Undivided profits	1,476.78
Total	$ 165,924.17	Total	$ 165,924 17

NORTHWESTERN STATE BANK—ORANGE CITY.

G. W. PITTS, President. A. VANDERMEIDE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 154,725.33	Capital stock	$ 75,000.00
Cash and cash items	8,029.25	Due depositors	125,018.15
Credit subject to sight draft	13,050.61	Due banks and others	.....
Over drafts	5,219 86	Surplus	.....
Real and personal property	29,678 82	Undivided profits	2,685 72
Total	$ 212,703.87	Total	$ 212,703.87

ONAWA STATE BANK.

S. B. MARTIN, President. C. H. HUNTINGTON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 63,945.44	Capital stock	$ 50,000.00
Cash and cash items	6,238 40	Due depositors	73,298.86
Credit subject to sight draft	47,287 22	Due banks and others	.....
Over drafts	634.26	Surplus	2,000.00
Real and personal property	7,890.75	Undivided profits	1,631.21
Total	$ 125,930 07	Total	$ 125,930.07

OXFORD STATE BANK.

L. R. WOLFE, President. LOUIS KARSTEN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 105,103.38	Capital stock	$ 25,000.00
Cash and cash items	7,359 42	Due depositors	134,164.23
Credit subject to sight draft	32,208 94	Due banks and others	.....
Over drafts	11,904 71	Surplus	.....
Real and personal property	4,914.94	Undivided profits	2,326 87
Total	$ 161,491 39	Total	$ 161,491.3

POMEROY STATE BANK.

J. H. LOWERY, President. JNO. F. GUTZ, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 69,353.03	Capital stock	$ 25,000.00
Cash and cash items	7,459.49	Due depositors	68,357.13
Credit subject to sight draft	11,858.90	Due banks and others	.....
Over drafts	1,215.06	Surplus	.....
Real and personal property	6,539 90	Undivided profits	3,069.25
Total	$ 96,426.38	Total	$ 96,426 38

PALO ALTO COUNTY STATE BANK—EMMETSBURG.

M. L. BROWN, President. W. J. BROWN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 275,189 08	Capital stock	$ 50,000.00
Cash and cash items	39,943 08	Due depositors	319,971.43
Credit subject to sight draft	64,137.20	Due banks and others	5,000.00
Over drafts	2,121.78	Surplus	16.000.00
Real and personal property	12,571 82	Undivided profits	2,991.48
Total	$ 393,962 91	Total	$ 393,962.91

PEOPLES STATE BANK—WEST LIBERTY.

THOS. BIRKETT, President. HOWELL HISE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 313,215.47	Capital stock	$ 50,000 00
Cash and cash items	6,436 33	Due depositors	363,505.27
Credit subject to sight draft	85,679.53	Due banks and others	.....
Over drafts	10,002.32	Surplus	8,000 00
Real and personal property	8,052 52	Undivided profits	880.90
Total	$ 422,386 17	Total	$ 422,386.17

PEOPLES STATE BANK—HUMBOLDT.

G. L. TREMAIN, President. J. W. FOSTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 204,742.68	Capital stock	$ 100,000 00
Cash and cash items	25,887.90	Due depositors	274,443 35
Credit subject to sight draft	153,243.92	Due banks and others	.....
Over drafts	6,234.70	Surplus	.....
Real and personal property	7,000.00	Undivided profits	22,665.85
Total	$ 397,109.20	Total	$ 397,109.20

POSTVILLE STATE BANK.

J. B. HART, President. F. W. ROBERTS, Cashier,

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 143,444.93	Capital stock	$ 50,000 00
Cash and cash items	7,171 19	Due depositors	127,313.99
Credit subject to sight draft	34,366 18	Due banks and others	.....
Over drafts	2,564 53	Surplus	10,000.00
Real and personal property	945.00	Undivided profits	1,177.84
Total	$ 188,491.83	Total	$ 188,491.83

RICEVILLE STATE BANK.

THOS. MCCOOK, President. C. C. EARNIST, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 60,075.35	Capital stock	$ 25,000.00
Cash and cash items	8,817.54	Due depositors	76,237.09
Credit subject to sight draft	28,028 38	Due banks and others	.....
Over drafts	2,788.28	Surplus	.....
Real and personal property	3,789.30	Undivided profits	2,161.76
Total	$ 103,398 85	Total	$ 103,398 85

REINBECK STATE BANK.

FRED WEISS, President. JAMES PORTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 102,608.53	Capital stock	$ 35,000.00
Cash and cash items	7,534 33	Due depositors	100,110.68
Credit subject to sight draft	27,422.83	Due banks and others	.....
Over drafts	1,163 17	Surplus	.....
Real and personal property	20,353.02	Undivided profits	23,971.19
Total	$ 159,081.87	Total	$ 159,081 87

STATE BANK OF BLOOMFIELD.

H. H. TRIMBLE, President. JOHN R. WALLACE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 105,852 42	Capital stock	$ 30,000.00
Cash and cash items	24,456.26	Due depositors	138,239 49
Credit subject to sight draft	35,604.18	Due banks and others	.....
Over drafts	100 60	Surplus	.....
Real and personal property	11,225.00	Undivided profits	2,008.97
Total	$ 170,238 46	Total	$ 170,238 46

STATE BANK OF BELMOND.

L. B. CLARK, President. W. S. PRITCHARD, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 104,259 20	Capital stock	$ 75,000.00
Cash and cash items	6,7 6 05	Due depositors	84,240.15
Credit subject to sight draft	62,029.47	Due banks and others	.....
Over drafts	380 88	Surplus	.....
Real and personal property	6,000.00	Undivided profits	20,145.45
Total	$ 179,385 60	Total	$ 179,385.60

STATE BANK OF RADCLIFFE.

A. N. DRAKE, President. R. B. BALLARD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 104,048 65	Capital stock	$ 50,000.00
Cash and cash items	7,042.61	Due depositors	83,077.13
Credit subject to sight draft	9,606.20	Due banks and others	
Over drafts	1,763.47	Surplus	
Real and personal property	12,500.00	Undivided profits	1,883 80
Total	$ 134,960.93	Total	$ 134,960.93

STATE BANK OF MEDIAPOLIS.

WM. HARPER, President. W. V. LLOYD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 150,591.81	Capital stock	$ 25,000 00
Cash and cash items	4,617.45	Due depositors	146,101 99
Credit subject to sight draft	18,878 19	Due banks and others	
Over drafts	338.30	Surplus	5,000.00
Real and personal property	4,560.00	Undivided profits	2,883 76
Total	$ 178,985.75	Total	$ 178,985.75

STATE BANK OF VINTON.

PAUL CORRELL, President. W. S. GOODHUE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 173,569.99	Capital stock	$ 65,000.00
Cash and cash items	18,125 82	Due depositors	225,423.70
Credit subject to sight draft	95,424.73	Due banks and others	
Over drafts	10,173.42	Surplus	15,000.00
Real and personal property	9,019 00	Undivided profits	899.26
Total	$ 306,322.96	Total	$ 306,322.96

STATE BANK OF ELLSWORTH.

M. H. BRINTON, President. O. A. CRAIGWICK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 56,938.90	Capital stock	$ 35,000 00
Cash and cash items	4,481.08	Due depositors	48,914.53
Credit subject to sight draft	5,794.70	Due banks and others	
Over drafts	3,901 48	Surplus	
Real and personal property	19,568.13	Undivided profits	6,799 76
Total	$ 90,714 29	Total	$ 90,714.29

STATE BANK OF WILLIAMS.

E. I. JOHNSON, President. F. W. TOMLINSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 60,462.36	Capital stock	$ 35,000.00
Cash and cash items	4,209.85	Due depositors	62,492.45
Credit subject to sight draft	26,573 61	Due banks and others	.....
Over drafts	1,174.34	Surplus	.....
Real and personal property	6,400.00	Undivided profits	1,327 71
Total	$ 98,820.16	Total	$ 98,820 16

STATE BANK OF RENWICK.

ROBERT R. SMITH, President. L. M. SMITH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 85,568.09	Capital stock	$ 50,000 00
Cash and cash items	3,731.44	Due depositors	65,224.08
Credit subject to sight draft	12,538.83	Due banks and others	.....
Over drafts	218.00	Surplus	.....
Real and personal property	15,385.58	Undivided profits	2,217.86
Total	$ 117,441.94	Total	$ 117,441 94

STATE BANK OF BANCROFT.

R. N. BRUER, President. TOM SHERMAN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 83,982.44	Capital stock	$ 50,000.00
Cash and cash items	7,557 65	Due depositors	56,565.97
Credit subject to sight draft	2,777 48	Due banks and others	.....
Over drafts	1,648 38	Surplus	3,000 00
Real and personal property	14,755.00	Undivided profits	1,154.98
Total	$ 110,720 95	Total	$ 110,720.95

STATE BANK OF WAVERLY.

G. P. ELLIS, President. LOUIS CASE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 290,255.47	Capital stock	$ 50,000.00
Cash and cash items	10,984.10	Due depositors	329,425.12
Credit subject to draft	78,088.06	Due banks and others	.....
Over drafts	4,635 09	Surplus	5,000.00
Real and personal property	4,500.00	Undivided profits	4,041.62
Total	$ 388,466.74	Total	$ 388,466.74

SLOAN STATE BANK.

W. D. BUCKLEY, President. GEO. S. JEFFREY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 131,176.08	Capital stock	$ 50,000.00
Cash and cash items	2,454 06	Due depositors	115,935 90
Credit subject to sight draft	30,519.66	Due banks and others	.....
Over drafts	224.96	Surplus	4,000.00
Real and personal property	8 250.00	Undivided profits	2,698.81
Total	$ 172,624 71	Total	$ 172,624.71

STATE BANK OF PRAIRIE CITY.

J. K. MOLLER, President. A. R. MOLLER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 56,421 56	Capital stock	$ 25,000.00
Cash and cash items	3,571.28	Due depositors	54,871.23
Credit subject to sight draft	11,962 63	Due banks and others	.....
Over drafts	1,806.12	Surplus	.....
Real and personal property	7,000.00	Undivided profits	890.36
Total	$ 80,761.59	Total.	$ 80,761.59

STATE BANK OF ROCK VALLEY.

R. C. A. FLOURNOY, President. F. M. BUNTING, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 75,982.76	Capital stock	$ 25,000.00
Cash and cash items.	6,190.25	Due depositors	92,691 57
Credit subject to sight draft	26,750.83	Due banks and others	.....
Over drafts	1,305.99	Surplus	.....
Real and personal property	7,801.66	Undivided profits	139.92
Total	$ 117,831.49	Total	$ 117,831.49

STATE BANK OF EAGLE GROVE.

W. C. SMITH, President. J. R. SMITH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 64,[illegible]	Capital stock	$ 30,000.00
Cash and cash items	4,[illegible].37	Due depositors	46,453 71
Credit subject to sight draft	6,496.74	Due banks and others	.....
Over drafts	242.09	Surplus	.....
Real and personal	2,000.00	Undivided profits	1,445.31
Total	$ 77,899.02	Total	$ 77,899.02

STATE BANK OF TABOR.

C. A. BARNES, President. H. C. DYE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 49,297.13	Capital stock	$ 25,000.00
Cash and cash items	7,516.55	Due depositors	104,890.59
Credit subject to sight draft	74,551.07	Due banks and others	.....
Over drafts	2,874.26	Surplus	.....
Real and personal property	1,200 00	Undivided profits	5,548.44
Total	$ 135,439 03	Total	$ 135,439.03

SUTHERLAND STATE BANK.

W. S. HITCHINGS, President. W. P. DAVIS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 154,324.60	Capital stock	$ 40,000.00
Cash and cash items	5,104 47	Due depositors	153,248.08
Credit subject to sight draft	19,368.26	Due banks and others	.....
Over drafts	2,763.11	Surplus	.....
Real and personal property	12,912.99	Undivided profits	1,225.35
Total	$ 194,473 43	Total	$ 194,473.43

SAC COUNTY STATE BANK—SAC CITY.

ASA PLATT, President. E. N. BAILY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 208,475.48	Capital stock	$ 75,000.00
Cash and cash items	19,947.59	Due depositors	223,537.83
Credit subject to sight draft	106,035.58	Due banks and others	.....
Over drafts	5,914.69	Surplus	25,000.00
Real and personal property	9,500 00	Undivided profits	26,335 51
Total	$ 349,873.34	Total	$ 349,873 34

STATE BANK OF DAYTON.

J. O. CHENEY, President. C. D. WATERBURY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 63,231.60	Capital stock	$ 32,500.00
Cash and cash items	4,371.26	Due depositors	68,080.59
Credit subject to sight draft	30,734 31	Due banks and others	.....
Over drafts	246.80	Surplus	.....
Real and personal property	2,600.00	Undivided profits	603 38
Total	$ 101,183.97	Total	$ 101,183 97

SANBORN STATE BANK.

G. D. ELLIS, President. MORTON WILBUR, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 194,465 35	Capital stock	$ 25,000 00
Cash and cash items	9,808.01	Due depositors	204,337.04
Credit subject to draft	19,400.36	Due banks and others	.....
Over drafts	574.55	Surplus	.....
Real and personal property	7,778.11	Undivided profits	2,689.44
Total	$ 232,026 48	Total	$ 232,026.48

STRAWBERRY POINT STATE BANK.

J. C. WESTFALL, President. L. F. CARRIER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 110,166 78	Capital stock	$ 50,000.00
Cash and cash items	17,731 58	Due depositors	146,604.36
Credit subject to sight draft	61,772 01	Due banks and others	.....
Over drafts	4,596 14	Surplus	2,500.00
Real and personal property	8,693.07	Undivided profits	3,855.17
Total	$ 202,959 58	Total	$ 202,959.53

SILVER CITY STATE BANK.

C. G. GREENWOOD, President. W. B. OAKS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 52,540.03	Capital stock	$ 50,000.00
Cash and cash items	4,224.10	Due depositors	75,800.88
Credit subject to sight draft	67,603.33	Due banks and others	.....
Over drafts	54 04	Surplus	1,500 00
Real and personal property	6,547.32	Undivided profits	3,667.94
Total	$ 130 968.82	Total	$ 130,968.82

SHELDON STATE BANK.

ED. C. BROWN, President. EARL W. BROWN, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 213,904.14	Capital stock	$ 100,000.00
Cash and cash items	6,040.91	Due depositors	153,590.70
Credit subject to sight draft	25 925.84	Due banks and others	.....
Over drafts	8,416 23	Surplus	.....
Real and personal property	14,885 07	Undivided profits	14,681.48
Total	$ 263,272.18	Total	$ 263.272.18

SIOUX VALLEY STATE BANK—CORRECTIONVILLE.

JOS. V. HINCHMAN, President. GEORGE A. BAILEY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 80,434.95	Capital stock	$ 50,000 00
Cash and cash items	7,344.47	Due depositors	70,923.68
Credit subject to sight draft	40,332 77	Due banks and others	
Over drafts	881 48	Surplus	15,000.00
Real and personal property	11,200.00	Undivided profits	4,219.99
Total	$ 140,143.67	Total	$ 140,143.67

SHELBY COUNTY STATE BANK—HARLAN.

M. K. CAMPBELL, President. J. P. JACK, Assistant Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 134,879.73	Capital stock	$ 50,000 00
Cash and cash items	13,580 61	Due depositors	205,894.56
Credit subject to sight draft	84,798.08	Due banks and others	
Over drafts	7,564.11	Surplus	5,400.00
Real and personal property	18,084.04	Undivided profits	2,112.00
Total	$ 238,406 56	Total	$ 258,406 56

STATE BANK OF SWEA CITY.

A. D. CLARK, President. S. P. BARR, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 44,976.77	Capital stock	$ 25,000.00
Cash and cash items	5,903.04	Due depositors	41,816.98
Credit subject to sight draft	4,287.63	Due banks and others	
Over drafts	3,605.24	Surplus	500.00
Real and personal property	9,280.00	Undivided profits	735.69
Total	$ 68,052.67	Total	$ 68,052 67

STATE BANK OF MAXWELL.

C. MCLAIN, President. H. J. GARLOCK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 86,026 90	Capital stock	$ 50,000.00
Cash and cash items	4,307.34	Due depositors	93,617.95
Credit subject to sight draft	45,381.89	Due banks and others	
Over drafts	4,821 99	Surplus	
Real and personal property	5,000 00	Undivided profits	1,690.17
Total	$ 145,538.12	Total	$ 145,538.12

SECURITY LOAN AND TRUST COMPANY—DES MOINES.

D. G. EDMUNDSON, President. W. H. BARNARD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 670,113.01	Capital stock	$ 50,000.00
Cash and cash items	27,775.54	Due depositors	255,559.66
Credit subject to sight draft	58,255.17	Due banks and others	391,000.00
Over drafts	.....	Surplus	54,000 00
Real and personal property	11,700.00	Undivided profits	17,284.06
Total	$ 767,843.72	Total	$ 767,843 72

STATE BANK OF IOWA FALLS.

H. C. MILLER, President. GEORGE A. COURTNEY, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 143,892.93	Capital stock	$ 50,000.00
Cash and cash items	11,878 74	Due depositors	140,394.12
Credit subject to sight draft	23,446.91	Due banks and others	.....
Over drafts	9,569.59	Surplus	.....
Real and personal property	11,680 00	Undivided profits	10,374.05
Total	$ 200,768 17	Total	$ 200,768 17

STATE BANK OF THOMPSON.

J. F. THOMPSON, President. W. B. VAUGHN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 92,705.60	Capital stock	$ 30,000.00
Cash and cash items	3,535 02	Due depositors	86,215.14
Credit subject to sight draft	5,019.10	Due banks and others	2,840.07
Over drafts	283 18	Surplus	.....
Real and personal property	20,687.99	Undivided profits	4,194.68
Total	$ 122,249 89	Total	$ 122,249 89

STATE SECURITY BANK—SIOUX RAPIDS.

C. B. MILLS, President. A. TYMESON, JR., Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 176,345.42	Capital stock	$ 30,000 00
Cash and cash items	5,197.05	Due depositors	180,529.61
Credit subject to sight draft	26,980.17	Due banks and others	.....
Over drafts	780 47	Surplus	3,000.00
Real and personal property	6,000.00	Undivided profits	1,723.50
Total	$ 215,253 11	Total	$ 215,253.11

STATE BANK OF CEDAR FALLS.

C. A. WISE, President. H. N. SILLMAN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 134,428.40	Capital stock	$ 75,000.00
Cash and cash items	7,217.29	Due depositors	97,445.79
Credit subject to sight draft	26.168.40	Due banks and others	.....
Over drafts	1,009.80	Surplus	4,500.00
Real and personal property	9,000 00	Undivided profits	878.10
Total	$ 177,823.89	Total	$ 177,823.89

STATE BANK OF DEXTER.

A. H SAVAGE, President. F. H. FITTING, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 76,277.90	Capital stock	$ 25,000 00
Cash and cash items	5,820.19	Due depositors	112,207.88
Credit subject to sight draft	49,574.41	Due banks and others	.....
Over drafts	4,831.51	Surplus	3,000.00
Real and personal property	6,623.83	Undivided profits	2,919.96
Total	$ 143,127.84	Total	$ 143,127 84

SIBLEY STATE BANK.

J. B. LOCKE, President. FRANK Y. LOCKE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 95,182 66	Capital stock	$ 35,000.00
Cash and cash items	5,399 55	Due depositors	93,163.29
Credit subject to sight draft	21,500.64	Due banks and others	.....
Over drafts	713 59	Surplus	.....
Real and personal property	10,051 39	Undivided profits	5,684.54
Total	$ 132.847 83	Total	$ 132,847.83

STATE BANK OF CLARE.

C. J. SAUNDERS, President. THOS. DONAHOE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 60,459 39	Capital stock	$ 25,000 00
Cash and cash items	1.566.05	Due depositors	54,946.86
Credit subject to sight draft	14,655 77	Due banks and others	.....
Over drafts	2,690 22	Surplus	.....
Real and personal property	1,150 70	Undivided profits	575 27
Total	$ 80 522.13	Total	$ 80,522.13

STATE BANK OF HARPER.

C. F. SINGMASTER, President. T. F. MCCARTY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 52,633.37	Capital stock	$ 25,000.00
Cash and cash items	8,121.96	Due depositors	45,366.19
Credit subject to sight draft	11,624.56	Due banks and others	.....
Over drafts	625.37	Surplus	.....
Real and personal property	2,900.00	Undivided profits	540.07
Total	$ 70,906.26	Total	$ 70,906.26

STATE BANK OF BODE.

T. A. ROSSING, President. T. O. HANSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 54,880.89	Capital stock	$ 30,000.00
Cash and cash items	5,882.74	Due depositors	39,401.54
Credit subject to sight draft	5,171.01	Due banks and others	.....
Over drafts	2,379.70	Surplus	.....
Real and personal property	5,250.00	Undivided profits	4,162.80
Total	$ 73,564.34	Total	$ 73,564.34

STATE BANK OF GERMANIA.

A. N. DRAKE, President. F. J. FINN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 46,866.50	Capital stock	$ 25,000.00
Cash and cash items	1,424.73	Due depositors	24,232.08
Credit subject to sight draft	2,021.59	Due banks and others	2,683.50
Over drafts	2,218.66	Surplus	9,000.00
Real and personal property	10,867.66	Undivided profits	2,483.56
Total	$ 63,399.14	Total	$ 63,399.14

STATE BANK OF ARMSTRONG.

E. B. SOPER, President. T. S. HAYS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 52,137.35	Capital stock	$ 25,000.00
Cash and cash items	6,350.54	Due depositors	49,710 04
Credit subject to sight draft	13,211.15	Due banks and others	.....
Over drafts	3,139 47	Surplus	490.00
Real and personal property	3,276.58	Undivided profits	3,005.05
Total	$ 78,115.09	Total	$ 75,115.09

STATE BANK OF NEOLA.

GEO. E. KING, President. H. MENDEL, Cashier.

STATEMENT.

ASSETS.	Amount,	LIABILITIES.	Amount.
Bills receivable	$ 89,716.54	Capital stock	$ 30,000.00
Cash and cash items	4,668 52	Due depositors	112,444.18
Credit subject to sight draft	44,357.90	Due banks and others	.....
Over drafts	2,221.36	Surplus	4,000.00
Real and personal property	5,750.00	Undivided profits	270.14
Total	$ 146,714 32	Total	$ 146,714.32

STATE BANK OF WOOLSTOCK.

L. L. ESTES, President. J. N. OMSTEAD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 42,949.14	Capital stock	$ 25,000 00
Cash and cash items	2,925.17	Due depositors	46,625.67
Credit subject to sight draft	25,764.92	Due banks and others	.....
Over drafts	127 91	Surplus	.....
Real and personal property	1,757.00	Undivided profits	1,898 47
Total	$ 73,524.14	Total	$ 73,524.14

STANHOPE BANK.

H. E. FARDAL, President. J. E. SOGARD, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 56,298 08	Capital stock	$ 25,000.00
Cash and cash items	2,782.36	Due depositors	61,206.01
Credit subject to sight draft	17,868.17	Due banks and others	.....
Over drafts	4,769.11	Surplus	.....
Real and personal property	5,265.54	Undivided profits	777.25
Total	$ 86,983.26	Total	$ 86,983 26

STATE BANK OF JEWELL.

W. J. CHAMBERLIN, President. WM. ANDERSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 62,868.33	Capital stock	$ 25,000.00
Cash and cash items	5,171.86	Due depositors	50,385.38
Credit subject to sight draft	1,258.74	Due banks and others	646.74
Over drafts	6,463.10	Surplus	.....
Real and personal property	700 00	Undivided profits	454 91
Total	$ 76,467.03	Total	$ 76,467.03

STATE BANK OF STORY CITY.

JOHN MOLSTER, President. T. T. HENGYSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 81,526 68	Capital stock	$ 40,000.00
Cash and cash items	2,734.24	Due depositors	83,849.41
Credit subject to sight draft	34,969.53	Due banks and others	.....
Over drafts	2.90	Surplus	.....
Real and personal property	5,150.00	Undivided profits	534 04
Total	$ 124,383.45	Total	$ 124,383.45

STATE BANK OF PORTSMOUTH.

PETER KORTH, President. C. C. SCROGGIN, Cashier.

STATEMENT.

ASSETS.	Amount	LIABILITIES.	Amount.
Bills receivable	$ 58,337.49	Capital stock	$ 25,000.00
Cash and cash items	5,800 04	Due depositors	56,311.63
Credit subject to sight draft	11,983 90	Due banks and others	.....
Over drafts	3,058 37	Surplus	.....
Real and personal property	4,900 00	Undivided profits	2,767.17
Total	$ 84,078 80	Total	$ 84,078.80

STATE BANK OF LAURENS.

C. S. ALLEN, President. M. T. NILSSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 114,213.91	Capital stock	$ 50,000.00
Cash and cash items	7,064.71	Due depositors	103,797 08
Credit subject to sight draft	23,704.39	Due banks and others	3,172.00
Over drafts	3,983.77	Surplus	6,000.00
Real and personal property	21,333.08	Undivided profits	7,280.78
Total	$ 170,249.86	Total	$ 170,249.86

STATE BANK OF DOWS.

J. H. CARLETON, President. R. W. BIRDSALL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 103,790.66	Capital stock	$ 25,000.00
Cash and cash items	6,931.15	Due depositors	126,621.78
Credit subject to sight draft	42,672 35	Due banks and others	.....
Over drafts	3,184.73	Surplus	5,000.00
Real and personal property	3,250 00	Undivided profits	3,197.11
Total	$ 159,818 89	Total	$ 159,818 89

STATE BANK OF STRATFORD.

AUGUST ANDERSON, President. EDWARD PETERSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 41,491.83	Capital stock	$ 25,000.00
Cash and cash items	3,610 21	Due depositors	59,669.14
Credit subject to sight draft	31,054.85	Due banks and others	.....
Over drafts	513.82	Surplus	2,500 00
Real and personal property	11,370.50	Undivided profits	872 07
Total	$ 88,041.21	Total	$ 88,041 21

STATE BANK OF LEDYARD.

WM. WIEMER, President. E. G. RICH, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 38,659 01	Capital stock	$ 25,000.00
Cash and cash items	910.36	Due depositors	11,273.49
Credit subject to sight draft	3,847.57	Due banks and others	.....
Over drafts	899 26	Surplus	12,500.00
Real and personal property	13,463 48	Undivided profits	8,997.19
Total	$ 57,770 68	Total	$ 57,770.68

STATE BANK OF HULL.

H H. WYATT, President. J. S. WILSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 53,365.51	Capital stock	$ 35,000.00
Cash and cash items	2,610.32	Due depositors	43,849.33
Credit subject to sight draft	8,179.99	Due banks and others	.....
Over drafts	454.12	Surplus	.....
Real and personal property	11,794.06	Undivided profits	554.64
Total	$ 79,404.00	Total	$ 79,404.00

STATE BANK OF DEEP RIVER.

P. B. BURGETT, President. H. W. HATTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 56,802.85	Capital stock	$ 25,000.00
Cash and cash items	2,376 79	Due depositors	57,551.01
Credit subject to sight draft	24,565.15	Due banks and others	.....
Over drafts	34 51	Surplus	2,000.00
Real and personal property	1,895.95	Undivided profits	1,124.24
Total	$ 85,675 25	Total	$ 85,675.25

EXCHANGE STATE BANK—PARKERSBURG.

S. A. FOOTE, President. C. C. WOLF, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 126,936.75	Capital stock	$ 50,000.00
Cash and cash items	10,356 50	Due depositors	107,637.76
Credit subject to sight draft	4,045.02	Due banks and others	.....
Over drafts	8,299 79	Surplus	50,000.00
Real and personal property	61,292.94	Undivided profits	3,293.24
Total	$ 210,931.00	Total	$ 210,931 00

STATE BANK OF LIVERMORE.

S. T. MESERVEY, President. C. KARSLUND, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 105,594.30	Capital stock	$ 50,000.00
Cash and cash items	4,465.74	Due depositors	77,922.63
Credit subject to sight draft	21,610.66	Due banks and others	.....
Over drafts	860.13	Surplus	5,000 00
Real and personal property	2,906 72	Undivided profits	2,515.92
Total	$ 135,438 55	Total	$ 135,438.55

TOLEDO STATE BANK.

L. B. BLINN, President. W. A. DEXTER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 117,688 73	Capital stock	$ 50,000.00
Cash and cash items	10,767 61	Due depositors	106,390.90
Credit subject to sight draft	37,633 52	Due banks and others	.....
Over drafts	3,860.21	Surplus	7,500.00
Real and personal property	1,306.38	Undivided profits	7,365.55
Total	$ 171,256 45	Total	$ 171,256.45

TAMA COUNTY STATE BANK—GLADBROOK.

WM. MEE, President. MARTIN MEE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 148,116 06	Capital stock	$ 50,000.00
Cash and cash items	8,208.88	Due depositors	156,019.42
Credit subject to sight draft	50,142.80	Due banks and others	.....
Over drafts	500 72	Surplus	.....
Real and personal property	4,500 00	Undivided profits	449.04
Total	$ 206,468.46	Total	$ 206,468.46

TRAER STATE BANK.

F. F. CLARK, President. W. G. MCCORMACK, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 85,912.06	Capital stock	$ 50,000.00
Cash and cash items	5,906.13	Due depositors	66,769.45
Credit subject to sight draft	17,454.62	Due banks and others	.....
Over drafts	3,753.21	Surplus	1,000.00
Real and personal property	6,000 00	Undivided profits	1,356.57
Total	$ 119,026.03	Total	$ 119,026.02

UNION STATE BANK—LA PORTE CITY.

HENRY WIESE, President. A. VAN VALKENBURG, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 115,534.17	Capital stock	$ 40,000.00
Cash and cash items	15,165.50	Due depositors	124,628 56
Credit subject to sight draft	34,428.57	Due banks and others	.....
Over drafts	1,640 08	Surplus	10,000 00
Real and personal property	10,198.70	Undivided profits	2,332.46
Total	$ 176,957 02	Total	$ 176,957.02

UNION STATE BANK—WILTON.

A. R. LEITH, President. W. D. HARRIS, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 10,180 75	Capital stock	$ 15,870.00
Cash and cash items	.....	Due depositors	.....
Credit subject to sight draft	1,764 59	Due banks and others	.....
Over drafts	284.34	Surplus	.....
Real and personal property	13,367.20	Undivided profits	9,726.88
Total	$ 25,596.88	Total	$ 25,596.88

UNION STATE BANK—SHELDON.

G. W. SHERWOOD, President. W. H. SLEEPER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 95,848.57	Capital stock	$ 40,000.00
Cash and cash items	6,101.83	Due depositors	88,256.82
Credit subject to sight draft	7,374.89	Due banks and others	.....
Over drafts	240 25	Surplus	.....
Real and personal property	23,386.51	Undivided profits	4,695.23
Total	$ 132,952.05	Total	$ 132,952 05

UNION STATE BANK—RICHLAND.

C. O. KEISER, President. A. F. BRIDGER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 61,94d 62	Capital stock	$ 25,000.00
Cash and cash items	6,013.62	Due depositors	81,777.32
Credit subject to sight draft	44,660 13	Due banks and others	.....
Over drafts	2,253.14	Surplus	.....
Real and personal property	700 00	Undivided profits	8,828 09
Total	$ 115,605 41	Total	$ 115,605 41

UNION STATE BANK—WEST BEND.

ALEX YOUNIE, President. A. C. BROWN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 107,689 52	Capital stock	$ 45,000.00
Cash and cash items	6,978.37	Due depositors	88,804 60
Credit subject to sight draft	14,392 94	Due banks and others	.....
Over drafts	3,018.91	Surplus	.....
Real and personal property	3,760.16	Undivided profits	2,035 30
Total	$ 135,839.90	Total	$ 135,839 90

WAYNE COUNTY STATE BANK—CORYDON.

J. W. FREELAND, President. J. A. HARPER, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 136,423.35	Capital stock	$ 75,000.00
Cash and cash items	10,539 59	Due depositors	69,640 20
Credit subject to sight draft	4,595.13	Due banks and others	10,000.00
Over drafts	19,129 85	Surplus	25,000.00
Real and personal property	9,787.42	Undivided profits	845.14
Total	$ 180,485 34	Total	$ 180,485.34

WEST BRANCH STATE BANK.

T. COGGESHALL, President. J. E. COGGESHALL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 118,284 08	Capital stock	$ 50,000.00
Cash and cash items	4,704 69	Due depositors	85,476 45
Credit subject to sight draft	4,822.96	Due banks and others	7,000.00
Over drafts	1,470.21	Surplus	816.95
Real and personal property	15,194 59	Undivided profits	1,684.08
Total	$ 144,477.48	Total	$ 144,477.48

WASHTA STATE BANK.

J. ROBERTSON, SR., President. J. ROBERTSON, JR., Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 60,665 24	Capital stock	$ 25,000.00
Cash and cash items	5,189.55	Due depositors	64,069.53
Credit subject to sight draft	19,261.56	Due banks and others	
Over drafts	2,795 41	Surplus	6,000.00
Real and personal property	11,400 00	Undivided profits	4,290.98
Total	$ 99,311.76	Total	$ 99,311 76

WATERLOO STATE BANK.

RICHARD HOLMES, President. J. D. EASTON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 115,366 25	Capital stock	$ 50,000.00
Cash and cash items	23,279.33	Due depositors	142,919.04
Credit subject to draft	50,183.87	Due banks and others	
Over drafts	320 56	Surplus	7,000.00
Real and personal property	11,500 00	Undivided profits	731.02
Total	$ 200,650.06	Total	$ 200,650.06

WEBSTER COUNTY STATE BANK—GOWRIE.

J. C. CHENEY, President. N. A. LINDQUIST, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 53,268.71	Capital stock	$ 25,000.00
Cash and cash items	2,536.08	Due depositors	54,358.46
Credit subject to sight draft	21,324 56	Due banks and others	
Over drafts	386.30	Surplus	
Real and personal property	3,000 00	Undivided profits	1,157.19
Total	$ 80,515.65	Total	$ 80,515.65

WAUKON STATE BANK.

L. W. HERSEY, President. L. A. HOWE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 155,113 77	Capital stock	$ 40,000.00
Cash and cash items	10,374.52	Due depositors	149,808 93
Credit subject to sight draft	18,271.64	Due banks and others	
Over drafts		Surplus	
Real and personal property	8,350.00	Undivided profits	2,301.00
Total	$ 192,109.93	Total	$ 192,109 93

WINNEBAGO COUNTY STATE BANK—FOREST CITY.

J. THOMPSON, President. B. J. THOMPSON, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 112,118.93	Capital stock	$ 50,000.00
Cash and cash items	8,311.95	Due depositors	113,680.06
Credit subject to sight draft	2,829 04	Due banks and others	1,697 74
Over drafts	3,908.30	Surplus	897.99
Real and personal property	46,620 99	Undivided profits	7,513.42
Total	$ 173,789.21	Total	$ 173,789.21

WESLEY STATE BANK.

FRANK HUME, President. STITZEL X. WAY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 77,917.91	Capital stock	$ 25,000.00
Cash and cash items	5.077 45	Due depositors	76,434.85
Credit subject to sight draft	5,849 45	Due banks and others	1,087.36
Over drafts	10.080.00	Surplus	10,000.00
Real and personal property	13,690 73	Undivided profits	93 33
Total	$ 112,615.54	Total	$ 112,615 54

WHITTEMORE STATE BANK.

G. E. BOYLE, President. THOS. CARMODY, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 50,721.68	Capital stock	$ 35,000.00
Cash and cash items	6,172 10	Due depositors	65 406.35
Credit subject to sight draft	29,164 49	Due banks and others	.....
Over drafts	811.20	Surplus	.....
Real and personal property	13,686.86	Undivided profits	149.98
Total	$ 100,556.33	Total	$ 100.556.33

WINFIELD STATE BANK.

J. C. GREEN, President. H. S. YOUNG, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 82,066.17	Capital stock	$ 25,000 00
Cash and cash items	5,684 31	Due depositors	71,884 40
Credit subject to sight draft	10,302 61	Due banks and others	.....
Over drafts	537.96	Surplus	.....
Real and personal property	4,944 71	Undivided profits	6 651.36
Total	$ 103,535.76	Total	$ 103,535.76

WALL LAKE STATE BANK.

A. HERRIG, President. NEIL MCFARLAN, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 35,604 92	Capital stock	$ 30,000.00
Cash and cash items	1,723 63	Due depositors	49,684.23
Credit subject to sight draft	34,995.24	Due banks and others	1,000.00
Over drafts	34.05	Surplus	2,500 00
Real and personal property	11,185 49	Undivided profits	909.10
Total	$ 83,493 33	Total	$ 83,493 33

WARREN COUNTY STATE BANK—INDIANOLA.

W. BUXTON, President. WM. BUXTON, JR., Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 212,001.13	Capital stock	$ 50,000.00
Cash and cash items	12,941.39	Due depositors	207,053.63
Credit subject to sight draft	87,237 31	Due banks and others	.....
Over drafts	2,668.84	Surplus	10,000.00
Real and personal property	16,000 00	Undivided profits	3,845.04
Total	$ 330,898.67	Total	$ 330,898.67

WORTH COUNTY STATE BANK—NORTHWOOD..

A. J. DWELLE, President. HENRY T. TOYE, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 169,906 49	Capital stock	$ 60,000.00
Cash and cash items	10,114 09	Due depositors	188,538.20
Credit subject to sight draft	69,054.62	Due banks and others	.....
Over drafts	3,613 44	Surplus	6,675.32
Real and personal property	7,940.17	Undivided profits	5,515.29
Total	$ 260,628.81	Total	$ 260,628.81

WINTHROP STATE BANK.

GEORGE ELLIOTT, President. EDGAR BRINTNALL, Cashier.

STATEMENT.

ASSETS.	Amount.	LIABILITIES.	Amount.
Bills receivable	$ 58,451.28	Capital stock	$ 25,000.00
Cash and cash items	4,299 30	Due depositors	98,125.97
Credit subject to sight draft	55,983 10	Due banks and others	.....
Over drafts	5,926 36	Surplus	3,000.00
Real and personal property	2,795.74	Undivided profits	1,429.81
Total	$ 127,555.78	Total	$ 127,555.78

STATEMENT OF THE CONDITION OF SAVINGS BANKS FOR A SERIES OF YEARS.

DATE.	No. of banks.	Bills receivable.	All other assets.	Amount due individual depositors.	Capital stock.	Other liabilities.	Total assets and liabilities.
October 23, 1875	19	$ 2,620,754.04	$ 580,831 18	$ 2,338,685.90	$ 755,500.00	$ 107,399 32	$ 3,201,585.22
September 1, 1877	19	2,737,126.32	524,049.94	2,295,803.79	792,500 00	172,872 47	3,261,176.26
September 27, 1879	20	3,018,753 90	876,560.14	2,868,375.60	795,300 00	231,638.44	3,898,314.04
September 30, 1881	22	5,306,314 20	1,401,704.12	5,513,722 07	914,000.00	250,296.25	6,708,018.32
August 4, 1883	22	7,198,920.24	1,225.819.59	6,761,144.92	1,335,000 00	323,594 91	8,419,739.83
June 30, 1885	34	7,644.653.32	1,974 213.65	7,401,633.30	1,645,000 00	572,233 67	9,618,866.97
June 29, 1887	37	10,326.774.14	2,339,573 58	9,969,019 03	2,128,693.67	568 635 02	12,666,347.72
June 30, 1888	42	11,728,081.60	2,896,943.24	11.268,079.21	2,637.400 00	719,545.63	14,625,024.84
June 30, 1889	50	14,343,105.53	2,842,234.66	13,125,058 88	3,256,400.00	803,881.31	17,185,340 19
June 30, 1890	59	16,817,686 90	3,953,706 96	16,336,787 68	3,525,000 00	909,606 18	20,771,393 86
June 30, 1891	83	21,225,963 02	5,258,583.76	20,831.495.07	4,565,500 00	1.097,551 70	26.484,546.78
June 30, 1892	104	26,072,068.79	6,691.687.33	26,115,384.35	5,364,000 00	1,314,371.77	32,763,756.12
June 30, 1893	148	29,369.994.01	5.363,982 48	26,426,031.70	6,409,700.00	1,898,244 79	34,733,976 49
June 30, 1894	163	27,312,837.94	7,647,194.43	26,220,214 81	7,111,700 00	1.619,118 06	34,951,032 37
June 29, 1895	170	30,567,691.66	6,817,938.94	28,158.489.21	7,423.400.00	1,803,741.39	37,385,630.60
June 30, 1896	169	30,719,348.17	6,922,755 74	28,227,841.58	7,446.500 00	1,967,762.33	37,642,103 91
June 30, 1897	166	28,903,442 55	8,693,252 13	28,585,654.74	7,151,500.00	1,859,539 94	37,596,694 68
June 30, 1898	172	34,630,263.85	11,026,996.23	36,635,063.76	7,186,300.00	1,835,897 32	45,657,260.08
June 30, 1899	195	43,236,779.45	14,667.668 78	48,147,860 90	7,801,000 00	1,955,587.33	57,904,448 23

STATEMENT SHOWING THE CONDITION OF STATE BANKS FOR A SERIES OF YEARS.

DATE.	No. of banks.	Bills receivable.	All other assets.	Amount due individual depositors.	Capital stock.	Other liabilities.	Total assets and liabilities.
September 26, 1873	23	$ 2,968,162.48	$ 910,870.74	$ 2,555,412.00	$ 1,015,956 33	$ 307.664 89	$ 3,879,033.22
October 23, 1875	23	2.511,387.57	773,962.52	1,621,105.72	1,307,902.50	356,342.17	3.286,350.39
September 1, 1877	31	2.786,246 82	945,012.89	1,689,237 46	1,623,653.54	418,379.71	3,731,259 71
September 27, 1879	33	2,747,793.45	1,186,803.33	2,032,344 99	1,526,305.12	375,946 68	3,934,596.79
September 30, 1881	31	4,090,381.63	1,997,287.06	4,153,493 73	1,512,755.12	361,419.84	6,027,638 69
August 4, 1883	48	5,394,200.93	2,102,426.46	4,439,653.18	2,366,793 12	620.181 09	7,426,627.39
June 30, 1885	50	5,417,385.54	2,444,153.50	4.238,226.39	2,896,043.12	727,269 53	7,861,539.04
June 30, 1887	66	7,444,217 03	2,832,089 38	5,747,286.97	3,579.843.12	919,176.32	10,276,306.41
June 30, 1888	64	8,859,205.63	3.727,921.51	7,167,008.15	4,028,743 12	1,391,375 87	12,587,127.14
June 30, 1889	80	9,945,086.03	3,223,017.11	7,271.515 72	4,416,743 12	1,481,844 30	13,170,103.14
June 30, 1890	105	12,308,795.10	4,409,161.27	9,437,205 28	5,299,243.12	1,981,507.97	16,717,956.37
June 30, 1891	122	16,510,903.04	5,258,888 02	12,960,211.60	6,460,898 73	2,338,630.73	21,769,741.06
June 30, 1892	141	19,717,225 44	6,530,423.58	16,361 011.54	7,430,200,00	2,456,437.48	26,247,649.02
June 30, 1893	177	20,534,831 51	5,586.034 61	15,725,402 65	8.074,420.00	2,331,043 47	26,130,866.12
June 30, 1894	188	18,727.592.36	7,582,642 09	15,757,621 74	8,530,100.00	1,992.512 71	26,310,234.45
June 29, 1895	194	20,419,528,56	6,239,898.73	15,668,647 34	8,737,900.00	2,252,879 95	26.659,427.29
June 30, 1896	201	20,266,462.33	6,719,914.84	15,738,952 21	8,964,500.00	2,282,524.96	26,986,377.17
June 30, 1897	206	19,988,145 04	7,214.601.24	16,857,239.42	9,135,700 00	2,209,806 86	28,202,746.28
June 30, 1898	209	23,302,361.27	10,638,023 72	22,701,395.86	9,260,700.00	2,078,289 13	34,040,384 99
June 30, 1899	207	27,683,416.43	17.116.684 37	29,257.807.26	9,073,170.00	2.469,123 54	40,800,100.80

STATEMENT OF THE CONDITION OF STATE AND SAVINGS BANKS TOGETHER FOR A SERIES OF YEARS.

DATE.	No. of banks.	Bills receivable.	All other assets.	Amount due individual depositors.	Capital stock.	Other liabilities.	Total assets and liabilities.
October 23, 1875	42	$ 5,132,141 61	$ 1,354,794.00	$ 3,959,791 72	$ 2,063,402.50	$ 463,741.39	$ 6,486,935.61
September 1, 1877	50	5,523,373.14	1,567,939.46	3,985,031 25	2,416,152.54	690,128.81	7,091,312.60
September 27, 1879	53	5,766,547.36	2,063,363 47	4,900,720.59	2,321,605.12	607,583.12	7,829,910.83
September 30, 1881	53	9,336,695.83	3,398,991.18	9,667,215.80	2,456,755.12	611,716.09	12,735,687.01
August 4, 1883	76	12,518,121.17	3,328,246.05	11,200,778.10	3,701,793.12	943,796.00	15,846,367.22
June 30, 1885	84	13,062,038.86	4,418,367.15	11,639,859 69	4,541,043.12	1,299,503.20	17,480,406 01
June 29, 1887	102	17,770,991.17	5,171,663.96	15,716,306.00	5,708,536 79	1,517,811.34	22,942,654.13
June 30, 1888	106	20,587,287.23	6,624,864 75	18,435,087 36	6,666,143.12	2,110,921.50	27,212,151.98
June 30, 1889	120	24,288,911 56	6,066,531 77	20,396,574.60	7,673,143 12	2,285,752.61	30,355,443.33
June 30, 1890	164	29,125,482.00	8,363,408 23	25,773,992.96	8,824,213 12	2,891,654 15	37,489,890.23
June 30, 1891	205	37,736,866 06	10,517,421.78	33,781,706.67	11,026,398 73	3,445,182.44	48,254,287.84
June 30, 1892	245	45,789,294 23	13,222,110.91	42,476,395.89	12,734,200 00	3,800,809 25	59,011,405.14
June 30, 1893	325	49,904,823.52	10,950,017.09	42,151,434 35	14,484,120 00	4,219,288 26	60,854,842.61
June 30, 1894	350	46,041,430.30	15,229,836.52	41,987,836.03	15,671,800.00	3,611,630.77	61,271,266.83
June 29, 1895	364	50,987,220.22	13,057,837 67	43,827,136.55	16,161,300.00	4,056,621.34	64,045,057.89
June 30, 1896	370	50,985,810.50	13,642,670 58	43,966,793 79	16,411,400.00	4,250,287.29	64,628,481.08
June 30, 1897	372	48,891,587.59	16,907,853.37	45,442,894.16	16,297,200.00	4,069,346.80	65,799,440.96
June 30, 1898	383	57,932,625.12	21,765,019.95	59,336,458.62	16,447,000.00	3,914,186.45	79,697,645.07
June 30, 1899	402	70,920,195.88	27,784,353.15	77,405,668 16	16,874,170.00	4,424,710.87	98,704,549 03

BUILDING AND LOAN DEPARTMENT.

REPORTS AND CONDITIONS OF BUILDING AND LOAN ASSOCIATIONS.

Herewith submitted will be found the statements of seventy-nine domestic local, twenty-seven domestic, and one foreign building and loan associations doing business in Iowa.

The combined receipts for the year ending December 31, 1897, amounted to $6,826,280.95—a gain of $53,582,86 over the year of 1896.

For the year ending December 31, 1898, the receipts amounted to $7,473,162.64—a gain of $700,464.55 over the amount reported for the year 1896.

The total assets for all Iowa companies, as shown by the reports made by these associations for 1898 to this department, are $11,529,392.99.

The following consolidated tables give opportunity for further comparison:

RECEIPTS, 1896.

Domestic local associations	$ 3,632,330.85
Domestic associations	2,831,087.78
Foreign associations	309,279.46
Total	$ 6,772,698.09

ASSETS, 1896.

Domestic local associations	$ 6,594,778.95
Domestic associations	5,282,533.08
Foreign associations	688,153.13
Total	$12,565,465.16

RECEIPTS, 1897.

Domestic local associations	$ 3,408,921.24
Domestic associations	3,102,114.77
Foreign associations	315,244.94
Total	$ 6,826,280.95

ASSETS, 1897.

Domestic local associations	$ 5,947,022.61
Domestic associations	5,559,958.54
Foreign associations	635,295.11
Total	$12,142,276.26

RECEIPTS, 1898.

Domestic local associations	$ 3,479,093.52
Domestic associations	3,699,689.24
Foreign associations	294,379.88
Total	$ 7,473,162.64

ASSETS, 1898.

Domestic local associations	$ 5,723,799.87
Domestic associations	5,805,593.12
Foreign associations	569,542.88
Total	$12,098,814.87

RECEIPTS FOR BIENNIAL PERIOD.

Domestic local associations	$ 6,888,014.76
Domestic associations	6,801,804.01
Foreign associations	884,666.82
Total	$14,574,485.59

During 1898 the following new associations were organized and are working under the laws governing such associations:

Page County Building and Loan association, of Clarinda.

Peoples Building and Loan association, of Mavuoketa.

Bohemian Building and Loan association, of Cedar Rapids.

The Cedar Rapids Building and Loan association, of Cedar Rapids.

The Home Building, Loan and Savings association, of Davenport.

In 1899, the Iowa Central Savings and Loan association of Des Moines was organized.

In March of the present year the department found the affairs of the Iowa Mutual Building and Loan association, of Dubuque, in an unsatisfactory condition. This fact was reported to the attorney-general, who in turn made application for a receiver, the district court of Dubuque county granting the application and appointing Mr. Joseph Ott as such receiver. Since under the Iowa law a receiver for building and loan associations is not required to report to this department, but little information has been received as to the later status of the affairs of the association.

The Northern Iowa Building and Loan association, of Dubuque.

The Northwestern Savings and Loan association, of Des Moines.

The Shenandoah Building and Loan association, of Shenandoah.

German-American Savings and Loan association, of Ft. Madison.

Oelwein Building and Loan association, of Oelwein.

Business Men's Loan and Deposit association, of Maquoketa.

Muscatine Building and Loan association, of Muscatine.

Eldon Loan and Building association, of Eldon.

Mutual Loan and Savings association, of Morning Sun.

Sidney Building and Loan association, of Sidney.

The Peoples Loan and Investment association, of Sioux City.

The Orange City Building and Loan association, of Orange City.

And the Sioux County Building and Loan association, of Alton, have all ceased to do business and gone into voluntary liquidation, without material loss to their share-holders as in nearly every case these associations will pay out in full.

The forelosures for the year 1896 were $39,400.86; for 1897, $35,793.12; for 1898, $90,989.26.

The real estate held by the associations has materially increased in the biennial period, but the department feels warranted in saying that the same is quite generally carried at very conservative figures. The reports show that nearly all was acquired at a profit to the associations. The holdings in 1896 were $116,923.18; in 1897, $191,447; and in 1898, $202, 512,.91—or 1⅝ per cent of their assets, a lower ratio than is held in any other state.

The decrease in assets of practically half a million dollars was due largely, in the opinion of the department, to the decline in new business as well as to heavy withdrawals on account of the many new business openings introduced by improved financial conditions, and the interest rates which prevail throuhout the state. It is worthy of note that while the assets have thus decreased, the interest or profits paid stocks amounted to $372,983.22 in 1896; to $693,800.20 in 1897; and to $880,195.80 in 1898, with the ratio of expense to earnings as materially decreased. This latter fact is especially worthy of attention inasmuch as the earning capacity has been lessened by a lighter demand for money. The cash on hand or in treasury for the years 1897 and 1898 was $282,735.31 and $531,829, 70, respectively; while in 1896 cash was loaned out down to $248,270.59.

The inducement offerad to the laborer or man of moderate means to secure a home, acquiring the commendable habit of saving, as well as the privilege of sharing in the profits of the invested funds of these associations, are unanswerable arguments in favor of the legitimate building and loan enterprise.

REPORTS OF
BUILDING AND LOAN ASSOCIATIONS.

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS

By the auditor of the state of Iowa during the year ending December 31, 1897, rendered to the governor.

Date—1897.	NAME OF ASSOCIATION.	LOCATION.	Certificate of authority.	Filing annual statement.	Total.
Jan. 2	Eastern Iowa B. and L. association	Tipton	$ 25.00		$ 25.00
Jan. 2	National B. and S. association	Boone	25.00		25.00
Jan. 4	Iowa Savings and Loan association	Des Moines	25.00		25.00
Jan. 5	Northwestern S. and L. association	Des Moines	25.00		25.00
Jan. 6	Iowa Central B. and L. association	Des Moines	25.00	$ 10.00	35.00
Jan. 7	Home Loan and Building association	Fairfield		5.00	5.00
Jan. 7	Perpetual B. and L. association	Clinton		5.00	5.00
Jan. 8	Northwestern Deposit and Inv. Co	Holstein	25.00	10.00	35.00
Jan. 8	Iowa Business Mens B. and L. Ass'n	Marshalltown	25.00	10.00	35.00
Jan. 8	Sanborn B and L. association	Sanborn		5.00	5.00
Jan. 8	Davenport B. and S. association	Davenport		5.00	5.00
Jan. 9	Decorah B. and L. association	Decorah		5.00	5.00
Jan. 9	Mutual Building and Loan association	Hull		5.00	5.00
Jan. 11	Iowa Mutual B. and L association	Dubuque	25.00	10.00	35.00
Jan. 11	Mutual Benefit B. and L. association	Atlantic	25.00	10.00	35 00
Jan. 13	Home Building and Loan association	Marion		5.00	5.00
Jan. 15	Maquoketa B and S. association	Maquoketa		5.00	5.00
Jan. 16	Casey Savings and Loan association	Casey		5.00	5.00
Jan. 16	Ft. Dodge S. and L. association	Ft. Dodge	25.00	10.00	35.00
Jan. 16	Mutual House L. and S. association	Grinnell		5.00	5 00
Jan. 18	La Porte B. and L. association	La Porte City		5.00	5.00
Jan. 18	Home Savings and Trust company	Des Moines	25.00		25.00
Jan. 19	Oelwein B. and L. association	Oelwein		5.00	5.00
Jan. 19	Northwestern B. and L association	Inwood		5.00	5 00
Jan. 19	Ft. Dodge B. and L. association	Ft. Dodge		5 00	5.00
Jan. 19	Building, Savings and L. association	Winterset		5.00	5.00
Jan. 20	Spencer B. and L. association	Spencer		5.00	5.00
Jan. 20	Mason City B. and L. association	Mason City		5.00	5.00
Jan. 20	Perry Building and Loan association	Perry		5.00	5.00
Jan. 20	Red Oak B. and S. association	Red Oak		5.00	5.00
Jan. 20	Shenandoah Mutual Loan association	Shenandoah		5.00	5.00
Jan. 21	Southeastern Iowa Loan association	Eldon	25.00	10.00	35.00
Jan. 21	Workingmens L. and B. association	Belle Plaine		5 00	5.00
Jan. 21	Polk County L. and B. association	Des Moines		5.00	5.00
Jan. 22	Lake City B. and L. association	Lake City		5 00	5.00
Jan. 23	Cass County B. and L association	Atlantic		5.00	5.00
Jan. 23	Atlantic Mutual Building association	Atlantic		5.00	5.00
Jan. 23	Lyon County B. and L. association	Rock Rapids		5.00	5.00
Jan. 25	Peoples B. and L. association	Dubuque		5.00	5.00
Jan. 25	Le Mars B. and L. association	Le Mars	25 00	10.00	35.00
Jan. 25	Davenport Co-operative bank	Davenport	25.00	10.00	35.00
Jan. 26	Villisca Mutual L. and B. association	Villisca		5 00	5.00
Jan. 26	Lee County B. and L association	Keokuk		5.00	5.00
Jan. 26	Keokuk L. and B. association	Keokuk		5.00	5.00
Jan. 26	Oskaloosa National B., L. and Inv. Co	Oskaloosa	25.00	10.00	35 00
Jan. 27	Peoples Mutual B. and L. association	Waterloo		5.00	5.00
Jan. 27	Merchants & Mechanics L., B & S. An.	Davenport		5.00	5.00
Jan. 27	Stanton L. and B. association	Stanton		5 00	5 00
Jan. 27	Dickinson County B. and L. association	Spirit Lake		5.00	5.00
Jan. 27	Fidelity L. and B. association	Ottumwa	25.00	10.00	35 00
Jan. 27	Ottumwa L., B. and S. association	Ottumwa		5.00	5 00
Jan. 27	Algona Deposit and Loan company	Algona	25.00	10.00	35.00

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS—CONTINUED.

Date—1897.	NAME OF ASSOCIATION.	LOCATION.	Certificate of authority.	Filing annual statement.	Total.
Jan. 28	Citizens Building association	Lyons		5.00	5.00
Jan. 28	Fairfield L. and B. association	Fairfield		5.00	5.00
Jan. 28	Iowa City B and L. association	Iowa City		5.00	5 00
Jan. 29	Home Building and Loan association	Shenandoah		5.00	5.00
Jan. 29	Business Mens L. and D. association	Maquoketa		5.00	5.00
Jan. 29	Vinton S., L. and B. association	Vinton		5.00	5.00
Jan. 29	Waverly B. and L association	Waverly		5.00	5.00
Jan. 29	Emmetsburg B. and L. association	Emmetsburg		5.00	5.00
Jan. 29	Workingmens Building association	Clinton		5 00	5.00
Jan. 29	Northern Iowa B. and L. association	Dubuque		10.00	10.00
Jan. 29	Peoples B. and S. association	Ottumwa		5.00	5.00
Jan. 29	Cherokee B. and L. association	Cherokee		5.00	5.00
Jan. 30	Fourth Street Building association	Clinton		5.00	5.00
Jan. 30	Boone B. and L. association	Boone		5.00	5.00
Jan. 30	Mutual L. and S. association	Tama		5.00	5.00
Jan. 30	Washington L. and B. association	Washington		5.00	5.00
Jan. 30	Muscatine B. and L. association	Muscatine		5.00	5.00
Jan. 30	Hawkeye S. and L. association	Des Moines	25.00	10.00	35.00
Jan. 30	Equitable Loan company	Ottumwa		10 00	10.00
Jan. 30	Dubuque B. and L. association	Dubuque		5.00	5.00
Jan. 30	Perpetual Building association	Cedar Rapids		5.00	5.00
Jan. 30	Normal S. and L. association	Cedar Falls	25.00	10.00	35.00
Jan. 30	Grinnell B., L and S. association	Grinnell		5.00	5.00
Jan. 30	Peoples B and L. association	Morning Sun		5.00	5.00
Jan. 30	Waterloo B. and L. association	Waterloo		5.00	5.00
Jan. 30	Cedar Falls B, L. and S. association	Cedar Falls		5.00	5.00
Jan. 30	Germania B., L and S. association	Cedar Falls		5.00	5.00
Jan. 30	Northwestern S. and L association	Des Moines		10.00	10.00
Jan. 30	Silver City B. and L association	Silver City		5.00	5.00
Jan. 30	Cedar Valley B and L. association	Cedar Falls		5.00	5.00
Jan. 30	Eagle Grove B. and L association	Eagle Grove		5 00	5.00
Jan. 30	Union Building association	Clinton		5.00	5.00
Jan. 30	Perpetual B. and L. association	Waterloo		5.00	5.00
Jan. 30	Interstate B. and L. association	Sioux City	25.00	10.00	35.00
Feb. 1	House B, S. and L association	Hawarden		10.00	10.00
Feb. 1	Iowa Savings and Loan association	Des Moines		10.00	10 00
Feb. 1	Iowa Building and Loan association	Des Moines	25.00	10.00	35.00
Feb. 1	Guaranty S and L association	Minneapolis, Minn.	50.00	30.00	80.00
Feb. 1	Iowa Deposit and Loan association	Des Moines	25.00	10.00	35.00
Feb. 2	Eldon Loan and Building association	Eldon		5.00	5.00
Feb. 2	Glenwood B. and L. association	Glenwood		5.00	5.00
Feb. 2	Ft. Madison L. and B. association	Ft. Madison		5.00	5.00
Feb. 2	Equitable Loan company	Ottumwa	25.00		25.00
Feb 3	Lyons B. and L association	Lyons		5.00	5.00
Feb. 4	German S. and L association	Clinton		5.00	5.00
Feb. 4	Mutual L. and S. association	Morning Sun		5.00	5.00
Feb. 8	National B. and S. association	Boone		10.00	10.00
Feb 8	Acme Savings association	Cedar Rapids		10.00	10 00
Feb. 8	Akron Domestic Local B. and L. Assn	Akron		5.00	5.00
Feb. 8	Savings, Loan and B. association	Council Bluffs		5.00	5 00
Feb. 9	Avoca Building and Loan association	Avoca	25 00	10.00	35 00
Feb. 9	Home Building and Loan association	Sidney		5.00	5.00
Feb. 10	Council Bluffs Mutual B. and L. Assn	Council Bluffs		5.00	5.00
Feb. 11	Linn County B. and L. association	Marion		5.00	5.00
Feb. 11	Home Savings and Trust association	Des Moines		10.00	10.00
Feb. 13	Appanoose County L and B. Assn	Centerville		5.00	5.00
Feb. 16	Co-Operative Bank of Iowa	Des Moines		10.00	10.00
Feb. 17	Workingmens S. and L. association	Missouri Valley		5.00	5.00
Feb 17	Eastern Iowa B. and L association	Tipton		10.00	10.00
Mar. 4	Burlington Loan association	Burlington		5.00	5.00
Mar. 5	Wapello L, B. and S. association	Wapello		5 00	5.00
Mar. 6	Sidney Building and Loan association	Sidney		5.00	5 00
Mar. 8	Osage Building and Loan association	Osage		5.00	5.00
Mar. 10	Peoples B, L. and T. association	Sioux City		5.00	5 00
Mar. 15	Orange City B. and L. association	Orange City		5.00	5.00
Mar. 24	German-American S. and L. Assn	Ft. Madison		10.00	10.00
Apr. 2	Mechanics Building association	Sioux City		5.00	5.00
Apr. 12	Elgin Building and Loan association	Elgin		10 00	10.00
June 16	Sioux County B. and L. association	Alton		5.00	5.00
	Total		$650.00	$750.00	$1,400.00

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS

By the auditor of the state of Iowa during the year ending December 31, 1898, rendered to the governor.

Date—1898.	NAME OF ASSOCIATION.	LOCATION.	Certificate of authority.	Filing annual report.	Miscellaneous.	Total.
Jan. 6	List of shareholders furnish'd A.P.Barker	Clinton	....	.....	$3	$ 3
Jan. 12	Spencer Building and Loan association	Spencer	..	5	..	5
Jan. 14	Ft. Dodge Building and Loan association	Ft. Dodge	....	5	..	5
Jan. 14	Davenport Loan and Building association	Davenport	....	5	..	5
Jan. 14	Emmetsburg B. and L. association	Emmetsburg	....	5	..	5
Jan. 14	Northwestern Deposit and Inv. company	Holstein	....	10	..	10
Jan. 14	Mutual Home Savings and Loan Assn	Grinnell	....	5	..	5
Jan. 19	Home Loan and Building association	Fairfield	..	5	..	5
Jan. 19	Mutual Building and Loan association	Hull	....	5	..	5
Jan. 19	Red Oak Building and Savings association	Red Oak	...	5	..	5
Jan. 19	Home Building and Loan association	Marion	....	5	..	5
Jan. 20	Business Mens Loan and Dep association	Maquoketa	...	5	..	5
Jan. 21	Workingmens B. and L. association	Belle Plaine	...	5	..	5
Jan. 21	Sanborn Building and Loan association	Sanborn	..	5	..	5
Jan. 22	Decorah Building and Loan association	Decorah	...	5	..	5
Jan. 22	Le Mars Building and Loan association	Le Mars	....	10	..	10
Jan. 22	Peoples Mutual B and L. association	Waterloo	....	5	..	5
Jan. 22	Workingmens Building association	Clinton	..	5	..	5
Jan. 24	Shenandoah Mutual Loan association	Shenandoah	....	5	..	5
Jan. 24	National Building and Sav. association	Boone	...	10	..	10
Jan. 24	Co-Operative Bank of Iowa	Des Moines	...	10	..	10
Jan. 25	Perpetual Building association	Cedar Rapids	...	5	..	5
Jan. 25	Ft. Dodge Savings and Loan association	Ft Dodge	...	10	..	10
Jan. 26	Northwestern B. and L. association	Inwood	...	5	..	5
Jan. 26	Dickinson County B. and L association	Spirit Lake	....	5	..	5
Jan. 26	Peoples Building and Loan association	Dubuque	....	5	..	5
Jan. 26	Waterloo Building and Loan association	Waterloo	....	5	..	5
Jan. 26	Villisca Building and Loan association	Villisca	....	5	..	5
Jan. 26	Page County B and L. association	Clarinda	..	5	..	5
Jan. 26	Maquoketa Building and Sav. association	Maquoketa	....	5	..	5
Jan. 27	Acme Savings association	Cedar Rapids	..	10	..	10
Jan. 27	Eagle Grove B and L. association	Eagle Grove	...	5	..	5
Jan. 27	Perry Building and Loan association	Perry	....	5	..	5
Jan. 27	Home Building and Loan association	Shenandoah	...	5	..	5
Jan. 28	La Porte Building and Loan association	La Porte City	....	5	..	5
Jan. 28	Eldon Loan and Building association	Eldon	..	5	..	5
Jan. 28	Savings, Loan and Building association	Council Bluffs	..	5	..	5
Jan. 28	Polk County L. and B. association	Des Moines	...	5	..	5
Jan. 28	Iowa Deposit and Loan company	Des Moines	....	10	..	10
Jan. 28	Fairfield Loan and Building association	Fairfield	...	5	..	5
Jan. 28	Lyon County B. and L. association	Rock Rapids	....	5	..	5
Jan. 29	Grinnell Building and Loan association	Grinnell	....	5	..	5
Jan. 29	Guaranty Savings and Loan association	Minneapolis, Minn.	$ 50	30	..	80
Jan. 29	Germania B., L. and S. association	Cedar Falls	...	5	..	5
Jan. 29	Mutual Benefit B. and L. association	Atlantic	....	10	..	10
Jan. 29	Cass County L. and B. association	Atlantic	....	5	..	5
Jan. 29	Atlantic Mutual Building association	Atlantic	....	5	..	5
Jan. 29	Stanton Mutual L. and B. association	Stanton	....	5	..	5
Jan. 29	Casey Savings and Loan association	Casey	....	5	..	5
Jan. 29	Building, Savings and Loan association	Winterset	....	5	..	5
Jan. 29	Burlington Loan association	Burlington	....	5	..	5
Jan. 31	Boone Building and Loan association	Boone	....	5	..	5

ACCOUNT OF FEES RECEIVED FROM BUILDING AND LOAN ASSOCIATIONS—CONTINUED.

Date—1898.	NAME OF ASSOCIATION.	LOCATION.	Certificate of authority.	Filing annual report	Miscellaneous	Total.
Jan. 31	House B., S. and L. association	Hawarden		$ 10		$ 10
Jan. 31	Oelwein Building and Loan association	Oelwein		5		5
Jan. 31	Cedar Valley B. and L. association	Cedar Falls		5		5
Jan. 31	Merchants and Mechanics B. and S. Assn	Davenport		5		5
Jan. 31	Vinton Loan and Building association	Vinton		5		5
Jan. 31	Home Building and Loan association	Sidney		5		5
Jan. 31	Akron Domestic Local B. and L. Assn	Akron		5		5
Jan. 31	Avoca Building and Loan association	Avoca		10		10
Jan. 31	Ottumwa L., B. and S. association	Ottumwa		5		5
Jan. 31	Keokuk Loan and Building association	Keokuk		5		5
Jan. 31	Lee County Loan and Building association	Keokuk		5		5
Jan. 31	Fidelity Loan and Building association	Ottumwa		10		10
Jan. 31	Oskaloosa National B., L. and Inv. Assn.	Oskaloosa		10		10
Jan. 31	Iowa Building and Loan association	Des Moines		10		10
Jan. 31	Hawkeye Savings and Loan association	Des Moines		10		10
Jan. 31	Peoples Building and Loan association	Maquoketa	$ 25			25
Feb. 1	Washington L and B. association	Washington		5		5
Feb. 1	Eastern Iowa L. and B. association	Tipton		10		10
Feb. 1	Osage Building and Loan association	Osage		5		5
Feb. 1	Peoples Building and Loan association	Morning Sun		5		5
Feb. 1	Wapello Building and Loan association	Wapello		5		5
Feb. 1	Union Building and Loan association	Clinton		5		5
Feb. 1	Peoples Building and Savings association	Ottumwa		5		5
Feb. 1	Cedar Falls B., L. and S association	Cedar Falls		5		5
Feb. 1	Cherokee Building and Loan association	Cherokee		5		5
Feb. 2	Council Bluffs Mutual B. and L association	Council Bluffs		5		5
Feb. 2	Lake City B and L association	Lake City		5		5
Feb. 2	Silver City B. and L association	Silver City		5		5
Feb. 2	Algona Deposit and Loan association	Algona		10		10
Feb. 2	Mechanics Building association	Sioux City		5		5
Feb. 2	Bohemian B. and L. association	Cedar Rapids		5		5
Feb. 2	Equitable Loan company	Ottumwa		10		10
Feb. 2	Ft. Madison L. and B. association	Ft. Madison		5		5
Feb. 2	Lyons Building and Loan association	Lyons		5		5
Feb. 2	Germania Savings and Loan association	Clinton		5		5
Feb. 2	Fourth Street Building association	Clinton		5		5
Feb. 3	Southeastern Iowa Loan association	Eldon		10		10
Feb. 3	Dubuque Building and Loan association	Dubuque		5		5
Feb. 3	Davenport Co-Operative bank	Davenport		10		10
Feb. 3	Northwestern Iowa B. and L association	Dubuque		10		10
Feb. 4	Workingmens B. and L. association	Missouri Valley		5		5
Feb. 4	Iowa Savings and Loan association	Des Moines		10		10
Feb. 5	Iowa Business Mens B and L. association	Marshalltown		10		10
Feb. 5	Iowa Central B. and L. association	Des Moines		10		10
Feb. 6	Interstate B. and L. association	Sioux City		10		10
Feb. 6	Normal Savings and Loan association	Cedar Falls		10		10
Feb. 7	Iowa City B. and L. association	Iowa City		5		5
Feb. 7	List of sharehold'rs furnish'd J. A Pearson	Stuart			2	2
Feb. 7	Iowa Mutual B. and L. association	Dubuque		10		10
Feb. 7	Cedar Rapids B. and L. association	Cedar Rapids		5		5
Feb. 8	Home Savings and Trust company	Des Moines		10		10
Feb. 8	Home Building, Loan and Savings Assn.	Davenport		5		5
Feb 8	Perpetual B and L. association	Waterloo		5		5
Feb. 10	Mason City B. and L. association	Mason City		5		5
Feb. 10	Mutual Loan and Savings association	Tama City		5		5
Feb. 12	Perpetual Building association	Clinton		5		5
Feb. 12	Waverly Building and Loan association	Waverly		5		5
Feb. 16	Appanoose County L and B. association	Centerville		5		5
Feb 17	Linn County B. and L. association	Marion		5		5
Feb. 19	Muscatine B. and L association	Muscatine		5		5
Feb. 26	Northwestern S and L. association	Des Moines		10		10
Mar. 7	Glenwood Building and Loan association	Glenwood		5		5
Mar. 18	Citizens Building association	Clinton		5		5
May 14	List to R. M. Bush	Spencer			1	1
	Total for 1898		$ 75	$ 725	$ 3	$ 803
	Grand total for biennial period		725	1,475	6	2,206

AMOUNT PAID CLERKS IN BUILDING AND LOAN DEPARTMENT.

O. B. MILLER, *Account of Building and Loan Department.*

1897.			
Jan. 30.	To warrant	$ 83.33	
Feb. 27.	To warrant	83.33	
Mar. 31.	To warrant	83.33	
April 30.	To warrant	83.33	
May 31.	To warrant	83.33	
June 30.	To warrant	83.33	
July 31.	To warrant	100.00	
Aug. 31.	To warrant	100.00	
Sept. 30.	To warrant	100.00	
Oct. 30.	To warrant	100.00	
Nov. 30.	To warrant	100.00	
Dec. 31.	To warrant	100.00	
	Total		$1,099.98

C. E. WALTERS, *Account of Building and Loan Department.*

1897.			
Feb. 3.	To warrant	$ 28.85	
Feb. 27.	To warrant	38.17	
Mar. 31.	To warrant	53.46	
May 10.	To warrant	35.25	
June 7.	To warrant	12.82	
July 6.	To warrant	28.85	
	Total		196.40
	Grand total for 1897		$1,296.38

O. B. MILLER, *Account of Building and Loan Department.*

1898.			
Jan. 31.	To warrant	$100.00	
Feb. 28.	To warrant	100.00	
Mar. 31.	To warrant	100.00	
April 30.	To warrant	100.00	
May 31.	To warrant	100.00	
June 30.	To warrant	100.00	
July 30.	To warrant	100.00	
Aug. 31.	To warrant	100.00	
Sept. 30.	To warrant	100.00	
Oct. 31.	To warrant	100.00	
Nov. 30.	To warrant	100.00	
Dec. 31.	To warrant	100.00	
	Total for 1898		1,200.00
	Grand total for biennial period		$2,496.38

ACME SAVINGS ASSOCIATION.

Located at Cedar Rapids.

Incorporated July 28, 1896. Commenced business February, 1896.

Geo. T. Hedges, *President*. R. T. Forbes, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,297.90	Loans on real estate	$ 33,597.78
Dues installment stock	29,045.48	Loans on stock pledged	1,322.50
Full paid stock	2,000.00	Intallments on stock withdrawn	6,599.95
Prepaid stock	7,890.00	Taxes and insurance paid	45.81
Premium	2,378.25	Expenses—salaries:	
Interest	1,987.04	Directors	252.00
Fines	18.08	Office help	176.00
Transfer fees	9.00	Expenses—general	452.15
Loans repaid	10,009.25	Office rent	218.00
Taxes and insurance repaid	2.00	Advertising	85.95
Sales real estate	8.00	Printing and supplies	457.06
Expense fund	5,233.80	Other disbursements:	
Other receipts:		Commissions paid	2,919.11
Foreclosure account	26.71	Class C, 8 per cent Int	562.72
Grant & Deming, agents	8.00	Expense fund account, class B	506.77
Profit on real estate	50.00	Expense fund account, class C	208.50
Forfeitures	217.40	Real estate taken by deed	450.00
		Foreclosure account	266.67
		Cash on hand and in treasury	12,898.39
Total receipts	$61,045.86	Total disbursements	$ 61,045.86

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$43,081.74	Paid in on installment stock	$ 38,895.64
Loans on stock pledged	1,370.50	Paid in on full paid stock	9,050.00
Real estate acquired	412.00	Paid in on prepaid stock	13,219.73
Judgments	339.86	Profits, undivided	71.53
Due for ins. and taxes fr'm borrow'rs	43.81	Expense fund	665.41
Other assets:		Other liabilities:	
Due from agents	75.00	Class C interest account	399.00
Cash in treasury	12,898.39		
Total assets	$63,201.30	Total liabilities	$ 63,201.30

AKRON DOMESTIC LOCAL BUILDING AND LOAN ASSOCIATION.

Located at Akron.

Re-incorporated July 1, 1896. Commenced business, originally, February 22, 1889.

J. F. Kennedy, *President*. M. A. Agnes, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	$ 601 59	Loans on real estate	$ 6,400.00
Dues installment stock	6,007.00	Loans on stock pledged	1,500.00
Premium	510.45	Installments on stock withdrawn	985 25
Interest	1,531.37	Installments on stock matured	1,216.65
Fines	28.45	Int. or profits paid on st'k withdr'n.	153 00
Membership fees	41.50	Taxes and insurance paid	26.25
Transfer fees	1 00	Expenses—salaries:	
Loans repaid	1,725.00	Secretary $50, treasurer $5, total	55.00
Other receipts:		Expenses—general	5.05
Sale of books, Ind. pass	1.20	Advertising	1.95
Rents collected from real estate	19 25	Printing and supplies	8 65
C'sh in Secy's h'nds at com. fisc'l yr	156.56	Cash on hand with secretary	107.48
		Cash in treasury	164.09
Total receipts	$10,623 37	Total disbursements	$ 10,623.37

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$13,408.35	Paid in on installment stock	$ 15,077.50
Loans on stock pledged	3,916.65	Profits, divided	1,848.83
Real estate acquired	600.00	Profits, undivided	1,289.24
Other assets:			
Books	15 00		
Stationery	5 00		
Cash in treasury	271 57		
Total assets	$18,216 57	Total liabilities	$ 18,216.57

ALGONA DEPOSIT AND LOAN ASSOCIATION.

Located at Algona.

Incorporated October 1, 1893. Commenced business October 1, 1893.

THOMAS F. COOKE, *President.* F. M. TAYLOR, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 3,837.99	Loans on real estate	$ 21,560 00
Dues installment stock	13,432.15	Loans on stock pledged	829 00
Prepaid stock	120.00	Installments on stock withdrawn	5,431.30
Premium and interest	7,578.35	Full paid stock withdrawn	1,800.00
Fines	212.97	Full paid stock matured	1,000 00
Membership fees	374 00	Int. or profits paid on st'k withdr'n.	910.00
Transfer fees	14 00	Cash dividends on classes B and D	618.54
Loans repaid	12,931.80	Taxes and insurance paid	227 39
Taxes and insurance repaid	30.94	Foreclosure costs	439.62
Sales real estate	200.00	Expenses—salaries:	
Expense fund, dues	1,730.55	Officers	75.00
Other receipts:		Directors	40.00
Rent from real estate	76 00	Office help	655.50
Foreclosure costs repaid	15 10	Agents' commissions	535 90
Attorney fees	136.50	Expenses—general:	
Sundry expense returned	38.00	Office rent, light and heat	275 00
		Collection and exchange	202.09
		Sundry expense	235 72
		Printing, supplies and advertising	37.25
		Furniture and fixtures	150 00
		Other disbursements:	
		Telegrams, postage, expressage	88 60
		Expense dues withdrawn	31.29
		Bills payable, expense	320.00
		Interest, expense	26.13
		Real estate acquired	70.17
		Cash on hand and in treasury	5,089.38
Total receipts	$40,727.90	Total disbursements	$ 40,727.90

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$65,916.20	Paid in on installment stock	$ 44,091 24
Loans on stock pledged	1,351 00	Paid in on full paid stock	3,200 00
Premium and int. due and unpaid	1,159 61	Paid in on prepaid stock	8,865 00
Real estate acquired	1,892.86	Premium and int. paid in advance	68 00
Due for insurance and taxes from borrowers	295.52	Incompleted loans	80.00
Other assets:		Profits (divided)	18,626 13
Foreclosure costs advanced	375.00	Expense fund	455.98
Furniture and fixtures	420 04	Other liabilities:	
Cash in treasury	5,089 38	Contingent fund	983.33
		Class D int., due Jan. 15, 1899	128 00
Total assets	$76,499.68	Total liabilities	$ 76,499 68

APPANOOSE COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Centerville.

Incorporated April 7, 1890. Commenced business April, 1890.

A. E. WOODEN, *President.* **G. D. CREGO, *Secretary.***

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 4,752.49	Loans on real estate	$ 2,150.00
Dues installment stock	10,257.50	Loans on stock pledged	4,875.00
Premium	1,754 45	Installments on stock withdrawn	14,505.00
Interest	5,838.58	Int. or profits paid on st'k withdr'n.	4,280.80
Fines	53.67	Taxes and insurance paid	103.07
Membership fees	58.00	Expenses—salaries	520.00
Transfer fees	.25	Printing and supplies	30.50
Loans repaid	2,350.00	Other disbursements:	
Taxes and insurance repaid	74.59	Interest	9.06
Sales real estate	615.88	Postage	9.80
Other receipts:		Filing fees	5.00
Interest on certificate of sale	82 36	Court costs	13 45
Examination fees	9.00	Rent	45.00
Rent	41 00	Exchange	.70
Borrowed money	1,330 00	Cash on hand and in treasury	670.39
Total receipts	$27.217.77	Total disbursements	$ 27,217 77

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$74,832.00	Paid in on installment stock	$ 51,236.00
Loans on stock pledged	9,475 00	Installments paid in advance	142.50
Premium earned and unpaid	42 95	Premium paid in advance	5.70
Interest earned and unpaid	205.01	Interest paid in advance	70.00
Real estate acquired	586.57	Profits (divided)	33,250.00
Due for insurance and taxes from borrowers	18.43	Profits (undivided)	4.44
Other assets:		Other liabilities:	
Installments due	175 50	Unearned premium	88.33
Fines	222 02	Borrowed money	1,330.00
Cash in treasury	670.39		
Total assets	$86.227.87	Total liabilities	$ 86,227.87

ATLANTIC MUTUAL BUILDING ASSOCIATION.

Located at Atlantic.

Incorporated April 23, 1881. Commenced business April 23, 1881.

P. F. O'Connell, *President*. Geo. E. Pennell, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 403.19	Loans on real estate	$ 1,900 00
Dues installment stock	1,857.50	Installments on stock withdrawn	68.00
Premiums	609.07	Int. or profits p'd on st'k withdr'wn	1.64
Interest	794.50	Expenses—salaries:	
Fines	20.54	Officers	220.00
Loans repaid	1,800.00	Expenses—general	16.90
Sales real estate	92.00	Other disbursements:	
Other receipts:		Real estate	190.49
Rent account	7.00	Rent account	10 84
		Tax certificates	91 91
		Cash on hand and in treasury	3,085.02
Total receipts	$ 5,592 80	Total disbursements	$ 5,592.80

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$14,183.00	Paid in on installment stock	$ 12,220.00
Real estate acquired	1,753.61	Interest	2,930.97
Tax certificates	123.95	Premiums	3,108.80
Other assets:		Fines	261.72
Expense	1,534.07	Transfers	4.25
Cash in treasury	3,085.02	Rent	89.27
		Other liabilities:	
		Profit and loss	44 64
Total assets	$20,679.65	Total liabilities	$ 20,679.65

AVOCA BUILDING AND LOAN ASSOCIATION.

Located at Avoca.

Incorporated May 7, 1889. Commenced business May 7, 1889.

J. H. JENKS, *President.* JOHN J. SPINDLER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 38.09	Loans on real estate	$ 4,865.00
Dues installment stock	8,268 24	Installments on stock withdrawn	1,226.70
Premium	621.01	Installments on stock matured	10,477.24
Interest	2,484.05	Int. or profits paid on st'k withdr'n	3,998.62
Fines	125 60	Expenses—salaries	433.35
Loans repaid	10,060.00	Expenses—general:	
Expense fund	527.76	Printing and supplies	10.80
		Other disbursements:	
		Filing annual report—1897	10.00
		Commission paid agents for stock subscriptions	20.50
		C. E. Walters, examiner's fees	18.10
		Bills payable	800.00
		Interest on bills payable	32.00
		Cash on hand and in treasury	232.43
Total receipts	$22,124.75	Total disbursements	$ 22,124.75

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT,
Loans on real estate	$24,865.00	Paid in on installment stock	$ 20,293.14
Loans on stock pledged	300.00	Installments paid in advance	55.46
Premium earned and unpaid	46.89	Premium paid in advance	4.09
Interest earned and unpaid	187.58	Interest paid in advance	16.38
Due for ins. and taxes fr'm borrow'rs	7.50	Profits (divided)	5,204.96
Cash in treasury	232.43	Profits (undivided)	1.27
		Expense fund	64.10
Total assets	$25,639.40	Total liabilities	$ 25,639.40

BOONE BUILDING AND LOAN ASSOCIATION.

Located at Boone.

Incorporated November, 1896. Commenced business January, 1897.

J. G. WALLACE, *President.* F. D. GAY, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 154.57	Loans on real estate	$ 1,100.00
Dues installment stock	4,660 00	Loans on stock pledged	760.00
Interest	2,279.69	Installments on stock withdrawn	5,155.50
Fines	32.52	Int. or profits paid on stk withdr'n.	1,644.76
Membership fees	9.00	Taxes and insurance paid	146.76
Loans repaid	5,600.00	Expenses—salaries:	
Taxes and insurance repaid	278.98	Officers	225.00
Sales real estate	236.40	Directors	10.00
Other receipts:		Office help	25.00
Borrowed	5,090.00	Expenses—general:	
Bills receivable repaid	435 00	Advertising	18.15
Rents	20 50	Legal service	2.30
Sheriff fees refunded	3.70	Revenue stamps	2.50
		Printing and supplies	10.60
		Other disbursements:	
		Balance of old loan	250.00
		Costs foreclosure	90.60
		Repaid borrowed money	8,005.00
		Interest on borrowed money	460.15
		Cash on hand and in treasury	893.59
Total receipts	$18,800.31	Total disbursements	$ 18,800.31

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$21,500 00	Paid in on installment stock (including delinquents)	$ 21,199.00
Loans on stock pledged	4,250 00	Profits (divided)	20.42
Interest earned and unpaid	330 32	Profits (undivided)	6,164.45
Real estate acquired	2,388.40	Other liabilities:	
Judgments	1,013.36	Bills payable	3,810.00
Due for ins. and taxes from borr'ws	136.02	Interest earned not due	155.05
Safe and furniture	200 00	Paid on contracts (real est. sold)	114.37
Delinquent dues	897 50	Contingent loss fund	121.00
Cash in treasury	893 59		
Total assets	$31,604.19	Total liabilities	$ 31,604.19

BUILDING, SAVING AND LOAN ASSOCIATION.

Located at Winterset.

Incorporated January 1, 1889. Commenced business January 1, 1889.

C. C. SCHWARNER, *President*, W. O. LUCAS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$32,303.44	Loans on real estate	$ 7,675.00
Dues installment stock	6,825.00	Loans on stock pledged	7,870.50
Full paid stock	300.00	Installments on stock withdrawn	9,098.00
Premium	978.33	Int. or profits paid on stk withdrawn	3,708.25
Interest	3,557.71	Taxes and insurance paid	9.50
Fines	64 20	Expenses—salaries:	
Membership fees	18 20	Officers, secretary	150.00
Transfer fees	56.83	Expenses—general:	
Loans repaid	15,794.76	Printing and supplies	32.46
Taxes and insurance repaid	432 28	Auditing books	9.00
Other receipts:		Other disbursements:	
Rent on real estate	30.00	Full paid stock withdrawn	900.00
Installment stock sold	2,960.30	Interest on full paid stock	240.67
Judgments canceled by reason of sheriff deed to property	2,483.58	Expense on real estate	140.22
		Real estate	2,974.63
		Cash on hand and in treasury	1,996.40
Total receipts	$34,804.63	Total disbursements	$ 34,804.63

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$32,065 00	Paid in on installment stock	$ 26,041.00
Loans on stock pledged	1,052.00	Paid in on full paid stock	2,400.00
Premium earned and unpaid	36 60	Profits (divided)	9,715.46
Interest earned and unpaid	65.39	Profits (undivided)	42.51
Real estate acquired	2,974.63	Other liabilities:	
Due for ins. and taxes from borrowr's	104.93	Dividends or int. on full paid stk.	96.00
Cash in treasury	1,996.40		
Total assets	$38,294.97	Total liabilities	$ 38,294.97

BURLINGTON LOAN ASSOCIATION.

Located at Burlington.

Incorporated October 27, 1883. Commenced Business November, 1883.

E. S. HUSTON, *President.* R. M. GREENE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 95 86	Loans on real estate	$ 9,600.00
Dues installment stock	11,333 50	Loans on stock pledged	11.25
Interest	4,408 79	Installments on stock withdrawn	4,983.14
Fines	42.20	Installments on stock matured	219.38
Membership fees	16.10	Taxes, repairs and interest paid	289.69
Transfer fees	50	Expenses—salaries:	
Loans repaid	6,792.26	Officers	394.00
Taxes and insurance repaid	9 00	Expense—general	4 11
Other receipts:		Advertising	28 15
Rent	374.23	Printing and supplies	44.64
Series 15, stock series Jan. 1, 1898	61.10	Other disbursements:	
Series 16, stock series Nov. 1, 1898	18 30	Dues repaid	152 00
		Interest repaid	80
		Rent safety deposit box	5 00
		Insurance advanced	3.80
		Cash on hand and in treasury	6,470.15
Total receipts	$ 23,154 74	Total disbursements	$ 23,154.84

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$50,605 00	Paid in on installment stock	$ 49,056.00
Loans on stock pledged	2,425.00	Installments paid in advance	43.00
Interest earned and unpaid	299.08	Interest paid in advance	12.00
Real estate acquired	2,850.00	Profits (divided)	13,818 19
Due for insurance and taxes from borrowers	27.40	Profits (undivided)	.79
Other assets:			
Delinquent dues	241 00		
Delinquent fines	12.05		
Cash in treasury	6,470.45		
Total assets	$62,929 98	Total liabilities	$ 62,929 98

BOHEMIAN LOAN AND BUILDING ASSOCIATION.

Located at Cedar Rapids.

Commenced business January 11, 1892.

JOHN W. KOUBA, *President.* V. A. JURY, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 739.30	Loans on real estate	$ 3,500.00
Dues installment stock	11,118.35	Installments on stock withdrawn	9,081.56
Interest	1,625.15	Expenses—salaries:	
Membership fees	36.25	Secretary	91 00
Personal loan on shares repaid included in installments	10.00	President	6.00
Other receipts:		Appraisers	4 15
Sale of membership fees	5.50	Expenses—general:	
		Advertising	4.25
		Printing and supplies	5.25
		Cash on hand and in treasury	825 34
Total receipts	$13,517 55	Total disbursements	$ 13,517.55

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$23,500.00	Paid in on installment stock	$ 23,561.58
Cash in treasury	825.34	Profits (divided), last half of year	754.57
		Profits (undivided)	9 25
Total assets	$24,325.34	Total liabilities	$ 24,325.34

CASEY SAVINGS AND LOAN ASSOCIATION.

Located at Casey.

Incorporated June 24, 1894. Commenced business June, 1894.

E. P. MAULSBY, *President.* F. H. NOBLE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 672 36	Loans on real estate	$ 600.00
Dues installment stock	323.80	Installments on stock withdrawn	100.70
Premium	330.60	Int. or profits paid on st'k withdr'n.	10.57
Interest	281.30	Expenses—salaries:	
Fines	49 32	Officers	37 50
Loans repaid	500.00	Expenses—general	5.50
Other receipts	42.70	Other disbursements:	
		Cash dividends	228.61
		Cash on hand and in treasury	1,217.50
Total receipts	$ 2,200 08	Total disbursements	$ 2,200.08

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 4,250.00	Paid in on installment stock	$ 928.56
Cash in treasury	1,217 50	Paid in on prepaid stock	3,640 00
		Profits (divided)	898.94
Total assets	$ 5,467.50	Total liabilities	$ 5,467.50

CASS COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Atlantic, Cass county, Iowa.

Incorporated May 9, 1888. Commenced business May 9, 1888.

J. M. EMMERT, *President.* GEORGE E. PENNELL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,342 77	Loans on real estate	$ 8,498.00
Dues installment stock	3,022 00	Installments on stock withdrawn	2,142.00
Premium	881.86	Interest or profits paid on stock withdrawn	1,112.17
Interest	1,201.29	Expenses—salaries:	
Fines	48.61	Officers	250.00
Transfer fees	1.50	Expenses—general	16.90
Loans repaid	8,223 33	Other disbursements:	
Sales real estate	801.15	Real estate	763.15
Expense account	1,344.98	Tax certificates	25.66
Other receipts:		Rent account	42.50
Rent account	15.02	Profit and loss	93.33
Profit and loss	126 53	Earnings, credit expense account, A series—closed	1,344 98
		Cash on hand and in treasury	2,821.35
Total receipts	$17,109 04	Total disbursements	$ 17,109.04

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$18,923 04	Paid in on installment stock	$ 16,245.50
Real estate acquired	2,619.23	Interest	4,205.39
Tax certificates	25.66	Premium	4,905.16
Other assets:		Fines	555.76
Expense account	1,562.67	Rent	125.97
Profit and loss	93.53	Transfers	6.50
Cash on hand	2,821 35		
Total assets	$26,044 28	Total liabilities	$ 26,044 28

CEDAR FALLS BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Cedar Falls.

Reincorporated October 10, 1896. Commenced business February 1, 1882.

C. A. WISE, *President.* G. W. BOEHMLER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 546.24	Loans on real estate	$ 27,500.00
Dues installment stock	26,791.50	Installments on stock withdrawn	12,413.35
Premium	2,750.00	Installments on stock matured	12,369.00
Interest	11,054.43	Int. or profits paid on st'k withdr'n.	11,608.11
Fines	150.50	Expenses—salaries:	
Membership fees	34 75	Secretary	600 00
Transfer fees	96 80	Auditor	75.00
Loans repaid	29,244.44	Expenses—general	39.45
		Office rent	80 20
		Legal services	16.00
		Printing and supplies	21 50
		Other disbursements:	
		Interest on additional dues	17.65
		Premiums refunded	574.00
		Dues refunded	12.00
		Cash on hand and in treasury	5,342.40
Total receipts	$70,668 66	Total disbursements	$ 70,668 66

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$148,230.00	Paid in on installment stock	$114,337.00
Interest earned and unpaid	1,163.79	Installments paid in advance	50.00
Other assets:		Premium paid in advance	4,633 02
Fixtures	190.54	Profits (divided)	35,2[illegible]4 90
Cash in treasury	5,342 40	Profits (undivided)	522.66
		Other liabilities:	
		Contingent	179.15
Total assets	$154,976.73	Total liabilities	$154,976 73

CEDAR RAPIDS BUILDING AND LOAN ASSOCIATION.

Located at Cedar Rapids.

Reincorporated August 21, 1898. Commenced business September 5, 1890.

J. M. TERRY, *President*. A. B. VAN ALBADA, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,308 55	Loans on real estate	$ 75,250.00
Dues installment stock	59,911.18	Loans on stock pledged	4,455 59
Interest	9,941 71	Installments on stock withdrawn	48,300 63
Fines	529.92	Taxes and insurance paid	124.50
Pass books	18.20	Expenses—salaries:	
Mortgage notes	53,300 00	Officers	416.00
Loans repaid, personal (stock)	4,831.39	Directors	87.75
Other receipts:		Expenses—general:	
Real estate (fire loss paid)	853.47	Delegates	37.12
		Office rent	85 00
		Bonds	15.00
		Auditor of state	5 00
		Insurance office fixtures	1.50
		Printing and supplies	32.70
		Furniture and fixtures	3.50
		Other disbursements:	
		Real estate	2,995.00
		Interest	120.06
		Cash on hand and in treasury	2,655.57
Total receipts	$134,694.42	Total disbursements	$134,694.42

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$135,600.00	Paid in on installment stock	$105,559.62
Loans on stock pledged	1,754.20	Profits (divided)	33,468.52
Fines earned and unpaid	222.20	Profits (undivided)	4,663.50
Interest earned and unpaid	1,178.95	Other liabilities:	
Real estate acquired	2,266 03	Orders unpaid	145 52
Other assets:		Due directors	45.00
□ Safe and office fixtures	196 30		
Cash in treasury	2,655.57		
Total assets	$143.873 25	Total liabilities	$143,873.25

CEDAR VALLEY BUILDING AND LOAN ASSOCIATION.

Located at Cedar Falls.

Incorporated August 1, 1891. Commenced business August 1, 1891.

E. TOWNSEND, *President*. W. T. M. AITKEN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 1,786.00	Loans on real estate	$,9800.00
Dues installment stock	9,659.00	Loans on stock pledged	40.00
Premium	980.00	Installments on stock withdrawn	10,176.23
Interest	3,993.21	Taxes and insurance paid	46 72
Fines	38.15	Expenses—salaries	193.50
Membership fees	10 50	Expenses—general	32 84
Transfer fees	2.00	Other disbursements:	
Loans repaid	6,930 00	Interest	80 01
Taxes and insurance repaid	53 18	Premium refunded	201 00
		On incompleted loans	268.37
		Advance payments	6 89
		Cash on hand and in treasury	2,546 48
Total receipts	$23,392 04	Total disbursements	$ 23,392.04

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$59,900.00	Paid in on installment stock	$ 45,193.00
Loans on stock pledged	10.00	Installments paid in advance	59.66
Due for insurance and taxes from borrowers	46.72	Profits (divided)	14,337.15
Other assets:		Other liabilities:	4,025.39
Delinquent interest	597.00	Unearned premium	
Delinquent dues	515 00		
Cash on hand and in treasury	2,546.48		
Total assets	$63,615 20	Total liabilities	$ 63,615 20

CHEROKEE BUILDING AND LOAN ASSOCIATION.

Located at Cherokee.

Incorporated May 25, 1885. Commenced business June 1, 1885.

A. R. MOLYNEUX, *President.* CHAS. E. MOORE, *Secretary*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
		Loans on real estate	$ 1,000.00
Dues installment stock	$ 4,686.26	Installments on stock withdrawn	1,668.70
Premium	509.14	Installments on stock matured	17,500.00
Interest	4,193.26	Int. or profits paid on stk withdrawn	653.88
Fines	69.10	Taxes and insurance paid	65.60
Membership fees	2.50	Expenses—salaries:	
Loans repaid	12,721.15	Officers	200.00
Taxes and insurance repaid	91 83	Expenses—general:	
Expense fund	298.74	Legal service	13.00
Other receipts:		Printing and supplies	21.40
Accrued interest	417.42	Other disbursements:	
Rents	74.00	Fees to state auditor	5 00
		Overdrafts on treas. at first of yr.	738.76
		Repairs on real estate	2.52
		Bain loan declared due and charged him balance loan	441.12
		Cash on hand and in treasury	752.87
Total receipts	$23,062.90	Total disbursements	$ 23,062.90

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$52,118.20	Paid in on installment stock	$ 32,741 34
Interest earned and unpaid	516.78	Profits (divided)	12,189 51
Real estate acquired	871.85	Profit (undivided)	9,664.65
Due for insurance and taxes from borrowers	111.30	Expense fund	59.18
Other assets:		Surplus	300.00
Loans declared due	583.65		
Cash in treasury	752.87		
Total assets	$54,954.65	Total liabilities	$ 54,954.65

CITIZENS BUILDING ASSOCIATION.

Located at Clinton.

Incorporated April 22, 1893. Commenced business, April 28, 1893.

T. C. HUNNAHER, *President.* W. E. BUELL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 62 24	Loans on real estate	$ 1,200.00
Dues installment stock	3,886.85	Loans on stock pledged	1,024.24
Interest	1,026 39	Installments on stock withdrawn	7,007.28
Fines	73.22	Expenses—salaries:	
Membership fees	25	Officers, secretary	100.00
Loans repaid	3,800.00	Expenses—general:	
Taxes and insurance repaid and notes	1,364.05	Office rent	36.00
Other receipts:		Printing, supplies and postage	4.30
Paid in on stock foreclosed on redemption and rent	479.19	Other disbursements:	
		Fees, state auditor	5.00
		Property acquired by foreclosure, including cost, fees, taxes, insurance and repairs	453.02
		Cash on hand and in treasury	862.25
Total receipts	$10,692.19	Total disbursements	$ 10,692.19

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 8,100.00	Paid in on installment stock	$ 10,947.23
Loans on stock pledged	305.31	Profits (divided)	956 66
Interest earned and unpaid; Real estate acquired; Tax certificates; Judgments	2,704.87	Guaranty fund—contingent	68.64
Cash in treasury	862.35		
Total assets	$11,972.53	Total liabilities	$ 11,972.53

CO-OPERATIVE BANK OF IOWA.

Located at Des Moines.

Incorporated March 17, 1894. Commenced business May 1, 1894.

G. W. MARQUARDT, *President*. C. D. BOARDMAN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,975.92	Loans on real estate	$ 55,673.09
Dues installment stock	35,534.78	Loans on stock pledged	3,278.20
Full paid stock	6,925 00	Installments on stock withdrawn	16,385.92
Prepaid stock	1,500.00	Installments on stock withdrawn—fixed dividends	38,574 50
Premium	10,287.06	Interest on guaranty stock	5,819.92
Interest	9,704.73	Interest or profits paid on stock withdrawn	2,869.19
Fines	160.91	Interest or profits paid on full paid stock	4,091.31
Membership fees	84.00	Taxes and insurance paid	489.17
R. E.	42,630.65	Expenses—salaries:	
Loans repaid	25,028.00	Officers	2,614.50
Taxes and insurance repaid	311.36	Office help	1,006 60
Sales real estate	2,278.83	Expenses—general	190 43
Expense fund	6,231.37	Office rent	278 69
Other receipts:		Agents	296.32
Furniture and fixtures	62.00	Legal service	499.30
Rent	77.55	Postage	209.81
Examination of abstracts	327.50	Printing and supplies	124.20
Judgments	20.55	Other disbursements:	
		Traveling expense	494.61
		Contingent fund	467.07
		Collection and exchange	435.80
		Real estate	2,589 05
		Membership fees	134 47
		Furniture and fixtures	112.92
		Cash on hand and in treasury	6,804.73
Total receipts	$143,140 21	Total disbursements	$143,140 21

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$177,865.44	Paid in on installment stock	$ 88,971.66
Loans on stock pledged	2,456.80	Paid in on full paid stock	21,296.77
Real estate acquired	5,494.89	Paid in on prepaid stock	7,350.00
Due for insurance and taxes from borrowers	563.88	Paid in on dividend maturing stock	675.00
Furniture and fixtures	439 53	Incompleted loans	20.55
Cash in treasury	6,804.73	Profits (divided)	13,180.23
		Profits (undivided)	10,488.98
		Expense fund	204.84
		Surplus	1,488.79
		Guaranty fund	50,000 00
Total assets	$193,625 77	Total liabilities	$193,625 77

COUNCIL BLUFFS MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Council Bluffs.

Incorporated January, 1895. Commenced business January, 1895.

F. L. Reed, *President*. J. M. Fenlon, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 80.51	Loans on real estate	$ 2,837.22
Dues installment stock	3,105 82	Loans on stock pledged	570 00
Prepaid stock	300.00	Installments on stock withdrawn	740.47
Premium } Interest }	417 82	Expenses—general	30.30
Fines	2.20	Cash on hand and in treasury	317.62
Loans repaid	589.26		
Total receipts	$ 4.495 61	Total disbursements	$ 4,495 61

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 4,988.00	Paid in on installment stock	$ 6,076.23
Loans on stock pledged	550.00	Paid in on prepaid stock	300 00
Other assets:		Profits (divided)	453 99
Furniture and fixtures	38.00	Profits (undivided)	146.46
Books and stationery purchased	189 86	Other liabilities:	
Current expense account	6 96	Reserve fund	18.33
Stock cancelled	957.35	Payment on loan	81.40
Interest paid on paid up stock	28.62		
Cash in treasury	317.62		
Total assets	$ 7,076.41	Total liabilities	$ 7.076.41

DAVENPORT CO-OPERATIVE BANK.

Located at Davenport.

Incorporated April 29, 1892. Commenced business June 1, 1892.

M. L. MARKS, *President.* E. J. BABCOCK, *Secretary*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,298 30	Loans on real estate	$ 4,315.11
Dues installment stock	13,743.28	Installments on stock withdrawn	11,776.95
Full paid stock	28,200.00	Installments on stock matured	534 18
Prepaid stock	1,150.00	Int. or profits paid on st'k withdr'n.	1,758.95
Premium } Interest }	10,594 06	Taxes and insurance paid	271.91
Fines	120.87	Expenses—salaries	1,230.96
Loans repaid	36,618 45	Officers	999 96
Taxes and insurance repaid	124 98	Office help	240.00
Sales real estate	17,444.22	Expenses—general:	
Expense account	6 53	Office rent	265 00
Other receipts:		Collection charges and exchange.	158 36
Stock loans repaid	125 00	Postage and telegrams	64.74
Withdrawal profits	321 48	Legal service	13 85
Attorney fee account	92 00	Printing and supplies	51.54
Foreclosure expense	484.88	Traveling expenses	34 65
Bills payable	3,100.00	Other disbursements:	
Real estate contracts	4,340.17	Attorney fee account	100.76
Rents	721.96	Foreclosure expense	10.00
		Interest and discount	9 76
		Bills payable	3,100.00
		Real estate contracts	3,635.30
		Real estate acquired	9 921.59
		Improvements on real estate	1,331.37
		Loss on real estate	9,168.65
		Prepaid stock redeemed	2,646.90
		Full paid stock redeemed	65,500 00
		Full p'd st'k div., p'd and accr'd	3,613 44
		Cash on hand and in treasury	242.83
Total receipts	$119,786.18	Total disbursements	$119,786.18

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$76,058.16	Paid in on installment stock	$ 44,965.15
Premium earned and unpaid } Interest earned and unpaid }	782.50	Paid in on full paid stock	30,200 00
Real estate acquired	41,624.85	Paid on prep'd stock and earn'gs cr.	7,347 36
Judgments	350 00	Guarantee stock	49,799.93
Due for ins. and taxes from borrow'rs	2,791 66	Profits (divided) of full paid stock	364.59
Other assets:		Other liabilities:	
Foreclosure expenses paid	72.21	Attorney fee account	37 01
Due on real estate contracts of sale	10,467.19	Rents not disbursed	100 74
Due from personal accounts	425 70	Discount and interest	.39
Cash in treasury	242.82		
Total assets	$132,815.17	Total liabilities	$132,815.17

DAVENPORT LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Davenport.

Reincorporated September 15, 1896. Commenced business June, 1877.

HENRY EGBERT, *President*. M. D. SNYDER, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 5,370.12	Loans on real estate	$ 19,350.00
Dues installment stock	63,598 00	Loans on stock pledged	9,498 16
Interest	25,048 33	Installments on stock withdrawn	97,489.00
Fines	935.49	Int. or profits paid on stk withdr'wn	40,855.98
Transfer fees	21 25	Taxes and ins. paid (exp. acct)	160.55
Real estate loans repaid	70,783.45	Expenses—salaries:	
Loans on stock repaid	10,068.01	Officers, secretary	1,080.00
Other receipts:		Directors	82 00
Profit on shares surrendered	785.36	Expenses—general—sundries	69.08
Rents	724.56	Office rent	120.00
Tax sales	132 25	Legal service	35.00
		Printing and supplies	21.20
		Other disbursements:	
		Repairs on real est. expense acct.	263.47
		Real estate	3,642.12
		Tax sales	300.43
		Cash on hand and in treasury	4,499.83
Total receipts	$177,466.82	Total disbursements	$177,466.82

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$296,558 51	Paid in on installment stock	$251,758 00
Loans on stock pledged	11,920 99	Installments paid in advance	685.00
Dues unpaid	1,985 00	Interest paid in advance	134.70
Interest unpaid	1,736.93	Profits (undivided)	71,405.59
Fines unpaid	171.17		
Real estate acquired	9,942.68		
Tax certificates	168 18		
Cash in treasury	4,499 83		
Total assets	$326,983.29	Total liabilities	$326,983.29

DECORAH BUILDING AND LOAN ASSOCIATION.

Located at Decorah.

Incorporated October 1, 1891. Commenced business October 1, 1891.

A. K. BAILEY, *President.* E. J. CURTIN, *Secretary*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	95 85	Installments on stock withdrawn...	$ 8,896 40
Dues installment stock	3,874.80	Int or profits paid on stk withdr'n..	2,082 51
Premium	1,007.25	Expenses—salaries:	
Interest	1,007.25	Officers	240.00
Fines	54.70	Expenses—general:	
Loans repaid	5,650.00	Printing and supplies	10 37
Other receipts:		Other disbursements:	
E. R. Baker, former treas. on acct.	16.22	Loan to party to close loan	66 93
		Cash on hand and in treasury	329.56
Total receipts	$11,406 07	Total disbursements	$ 11,406.07

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$13,825.00	Paid in on installment stock	$ 10,294.80
Other assets:		Profits (undivided)	3,653 02
Bills receivable	66 93	Other liabilities:	
Due from E. R. Baker, former treas	26.33	Contingent fund for losses	300 00
Cash in treasury	329.56		
Total assets	$14,247.82	Total liabilities	$ 14,247.82

DICKINSON COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Spirit Lake.

Incorporated February 1, 1894. Commenced business February 1, 1894.

E. R. SULLEY, *President.* H. H. BUCK, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 831.23	Loans on real estate	$ 7,105.00
Dues installment stock	3,144.80	Installments on stock withdrawn...	517 00
Premium	892 76	Int. or profits paid on st'k withdr'n.	53 72
Interest	945.34	Expenses—salaries	120 00
Fines	65.05	Expenses—general	29 35
Membership fees	48.50	Printing and supplies	54 35
Loans repaid	2,400.00	Cash on hand and in treasury	510 35
Other receipts:			
Pass books	4,00		
On contract sale of real estate	67.50		
Total receipts	$ 8 339 77	Total disbursements	$ 8,339.77

ASSETS.		LIABILITIES.	AMOUNT.
Loans on real estate	$13,715.00	Paid in on installment stock	$ 10,281 00
Premium earned and unpaid	125 45	Installments paid in advance..	6.00
Interest earned and unpaid	109 33	Premium paid in advance	3.60
Real estate acquired, sold under contract	180 24	Interest paid in advance	4.00
Other assets:		Profits (divided)	4,279 76
Books and stationery	30 46	Profits (undivided)	2.17
Dues unpaid	100 70	Other liabilities:	
Cash in treasury	510 35	Real estate contract	195 00
Total assets	$14,771.53	Total liabilities	$ 14,771.53

DUBUQUE BUILDING AND LOAN ASSOCIATION.

Located at Dubuque.

Incorporated February 1, 1876. Commenced business February 1, 1876. Reincorporated September 15, 1896.

HUGH CORRANCE, *President*. C. H. REYNOLDS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,112 84	Loans on real estate	$ 48,810.45
Dues installment stock	117,562 00	Loans on stock pledged	23,906.80
Interest	23,058 42	Installments on stock withdrawn	52,460.50
Fines	293.88	Installments on stock matured	56,608.00
Membership fees	154 85	Interest or profits paid on stock withdrawn, matured	24,718.93
Transfer fees	4.70	Taxes and insurance paid	1,598.07
Loans repaid	98,282.69	Expenses—salaries:	
Taxes and insurance repaid	913.75	Officers—secretary	1,200.00
Sales real estate	2,253.42	Directors	332 00
Other receipts:		Office help	720.00
Bills payable	2,234.48	Expenses—general:	
Sundry commissions	332 28	Office rent	399.96
Suspense accounts in process of settlement	2,683.94	Advertising	41.05
		Printing and supplies	202.84
		Other disbursements:	
		Telephone rent	24.00
		Filing fees, state auditor	5.00
		Auditors	80.00
		Taxes	10 70
		Secretary's bond	23.75
		Traveling expense	80 32
		Bills payable paid	20,798.08
		Suspense account in process of settlement	222.55
		Real estate, including taxes	868.75
		Interest on bills payable	534.12
		Cash on hand and in treasury	15,296.48
Total receipts	$248,887.25	Total disbursements	$248,887.25

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$260,512.00	Paid in on installment stock	$276,840 50
Loans on stock pledged	20,677.86	Installments paid in advance	1,803.00
Real estate acquired	17,925.15	Interest paid in advance	78.25
Due for insurance and taxes from borrowers	1,439.91	Profits (undivided) or earned dividends	44,061.65
Other assets:		Guarantee fund	3,000.00
Interest earned and unpaid, delinquent interest	2,017.10	Other liabilities:	
Accrued interest on stock pledged, loans and farm mortgages on h'nd	4,265.00	Bills payable	300 00
Delinquent dues	3,906.50		
Office furniture and fixtures	200.00		
Costs in foreclosure case, suspense account	83 90		
Cash in treasury	15,296.48		
Total assets	$325,723.40	Total liabilities	$325,723 40

EAGLE GROVE BUILDING AND LOAN ASSOCIATION.

Located at Eagle Grove.

Incorporated March 27, 1895. Commenced business May 24, 1895.

R. M. SMALLPAGE, *President*. G. A. VAUGHN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	2,919 86	Loans on real estate	$ 6,445.35
Dues installment stock	6,340.96	Installments on stock withdrawn and profits	4,775.98
Premium	1,930.15	Installments on stock matured	1,031.00
Interest	1,635.58	Expenses—salaries:	
Fines	75.00	Officers	135.00
Membership fees	11.40	Expenses—general	25.45
Loans repaid	6,007.28	Cash on hand and in treasury	7,214.25
Taxes and insurance repaid	16.80		
Total receipts	$19.027.08	Total disbursements	$ 19,027.08

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$26,400.00	Paid in on installment stock	$ 20,266.43
Loans on stock pledged	125.00	Paid in on full paid stock	4,330.00
Premium earned and unpaid	347.30	Profits (divided)	7,863.57
Interest earned and unpaid	382.55	Profits (undivided)	1,804.10
Cash in treasury	7,214.25	Other liabilities:	
		To secretary	75.00
Total assets	$34,469.10	Total liabilities	$ 34,469.10

EASTERN IOWA BUILDING AND LOAN ASSOCIATION.

Located at Tipton.

Incorporated July 4, 1893. Commenced business July 6, 1893.

W. W. ALDRICH, *President.* J. C. FRANCE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 3,893.25	Loans on real estate	$ 15,640 00
Dues installment stock	9,906 37	Loans on stock pledged	250.00
Prepaid stock	960 00	Installments on stock withdrawn	5,783 08
Premium	2,558.10	Full paid withdrawn	2,900 00
Interest	2,143.16	Prepaid stock withdrawn	380.00
Fines	87 49	Interest or profits paid on stock withdrawn	564.68
Transfer fees	4.50	Taxes and insurance paid	12.71
Loans repaid	8,517.00	Expenses—salaries:	
Expense fund	1,323.27	Officers	450.00
Other receipts:		Directors ex. app. prop. etc	69.01
Reserved	110 05	Expenses—general:	
		Office rent	100.00
		Advertising agents, com	3 90
		Legal service	24.00
		Postage, printing and supplies	108 21
		Other disbursements:	
		Misc. ex. including auditor of state, int, revenue, etc	79.27
		Coupons full paid stock	331.54
		Coupons prepaid stock	629.14
		Discounts	63 67
		Commission to collectors	123 05
		Cash on hand and in treasury	2,070 93
Total receipts	$29,532 19	Total disbursements	$ 29,532.19

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$44,515.00	Paid in on installment stock	$ 24,064.61
Loans on stock pledged	345.00	Paid in on full paid stock	1,850.00
Due for insurance and taxes from borrowers	22.79	Paid in on prepaid stock "B"	659.96
Other assets:		Paid in on prepaid stock "C"	10,107.50
Furniture and fixtures	36.40	Profits (divided)	9,878.58
Expenses (overdrawn)	68.63	Profits (undivided)	481.49
Insurance loan fund	3.49	Reserve	501.46
Cash in treasury	2,070.93	Other liabilities:	
		E. Van Metre adv. and prints	18 64
Total assets	$47,062.24	Total liabilities	$ 47,062 24

ELGIN BUILDING AND LOAN ASSOCIATION.

Located at Elgin.

AUG. BENSON, *President.* C. G. GRAHAM, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 597.37	Loans on real estate	$ 100 00
Dues installment stock	1,128.90	Loans on stock pledged	777.13
Interest	344 28	Installments on stock withdrawn	2,502.70
Fines	3 30	Int or profits paid on stk withdrawn	374.85
Membership fees	1.00	Taxes and insurance paid	90.81
Loans repaid	2,690.55	Expenses—salaries	128 33
Expense fund	150.92	Office help	25 35
Other receipts:		Expenses—general:	
Rent on real estate	247.24	Legal service	46 04
		Printing and supplies	9.83
		Other disbursements:	
		Repairs on building	19.60
		Office supplies and sundries	30.86
		Cash on hand and in treasury	1,039.06
Total receipts	$ 5,163 56	Total disbursements	$ 5,163.56

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 3.471 60	Paid in on installment stock	$ 7,570.11
Loans on stock pledged	1,419.13	Profits (divided)	2,448.17
Real estate acquired	3,390.02	Profits (undivided)	185 67
Judgments	1,454 25	Expense fund	201.37
Due for ins. and taxes fr'm borrow'rs	44.95	Guaranty fund	112.69
Cash in treasury	1,039 06		
Total assets	$10,819.01	Total liabilities	$ 10,819.01

EMMETSBURG BUILDING AND LOAN ASSOCIATION.

Located at Emmetsburg.

Incorporated June 8, 1888. Commenced business July 8, 1888.

ROBERT SHEA, *President*. JOHN MENZIES, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 604.58	Loans on real estate	$ 15,000.00
Dues installm.nt stock	12,311.00	Installments on stock withdrawn	60.00
Interest	2,851 07	Installments on stock matured	2,149.04
Fines	66 91	Expenses—salaries:	
Membership fees	117.50	Secretary	150.00
Transfer fees	.50	Printing and supplies	38.20
Loans repaid	1,555.50	Other disbursements:	
Taxes and insurance repaid	17.35	For auditing secretary's and treasurer's books for the fiscal year ending June 30, 1898	10 00
Other receipts:		To auditor of state	5.00
Loan fees	119 00	Cash on hand and in treasury	231.17
Total receipts	$17,643 41	Total disbursements	$ 17,643.41

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$35,200 00	Paid in on installment stock	$ 27,540 00
Interest earned and unpaid	187.42	Installments paid in advance	111.00
Other assets:		Interest paid in advance	73 37
Delinquent dues, six months	383.00	Profits (divided)	3,531 05
Delinquent fines or penalties, six months	112.48	Profits (undivided)	1,761.65
Expense account	86.50	Other liabilities:	
Office safe	100.00	Outstanding orders	3,200.00
Cash in treasury	231.17	Expense account, six months	86.50
Total assets	$36,303.57	Total liabilities	$ 36,303 57

EQUITABLE LOAN COMPANY.

Located at Ottumwa.

Incorporated October 6, 1893. Commenced business November, 1893.

WM. DAGGART, *President*. B. L. HOGE, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$12,316 78	Loans on real estate	$ 80,117.73
Dues installment stock	24,208.64	Loans on stock pledged	5,403 71
Full paid stock	300 00	Installments on stock withdrawn	12,870.54
Rents	155.79	Guaranty stock	248.13
Redeemed stock	152.36	Prepaid stock withdrawn	1,792.12
Interest	14,110.22	Taxes and insurance paid	2,452 25
Fines	94.06	Coupon notes	3,630.00
Loss on stock	4,484 33	Officers—secretary	1,200.00
Transfer fees	31.00	Bills payable	17,000.00
Loans repaid	38,800 00	Office help	420.00
Taxes and insurance repaid	538.77	Expenses—general:	
Sales real estate	4,241 18	Traveling	82.80
Expense fund	5,289 95	Office rent	270.00
Other receipts:		Advertising	50 40
Real estate sold contract	150 20	Legal service	232.47
Iowa Deposit and Loan company	4,443 85	Printing and supplies	78 40
Bills payable	19,000.00	Sundries	496.62
B L Hoge, receiver	184.50	Other disbursements:	
Sundry accounts	184 56	Collecting	457.16
Guarantee stock	9,581 92	Commissions	1,564.87
		Rents repairs	171.18
		Full paid stock	250.00
		B. L. Hoge, receiver	75.75
		Contingent fund	177.01
		Sundry account	27.88
		Interest and premiums	7,441.51
		Cash on hand and in treasury	1,635.34
Total receipts	$138,268.12	Total disbursements	$138,268 12

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$189,378.78	Paid in on installment stock	$ 74,995.04
Loans on stock pledged	4,403 12	Paid in on full paid stock	4,075 00
Premiums earned and unpaid; Interest earned and unpaid	3,148 93	Paid in on prepaid stock	61,291.41
Real estate acquired	4,334 23	Installments paid in advance	13,581.00
Judgments	532.35	Incompleted loans	937.98
Due for ins. and taxes fr'm borrow'rs	1,330 58	Profits (undivided)	324 78
Other assets:		Expense fund	164.65
Office furniture	440.90	Contingent account	1,888.48
Iowa Deposit and Loan Co. stock	886 84	Guarantee fund	42,031.59
Sundry accounts	56 88	Other liabilities:	
Cash in treasury	1,633 34	Bills payable	2,000.00
		Redemption stock	1,344 19
		Interest to pay coupons	2,065.76
		Sundry accounts	446.05
Total assets	$206,145.89	Total liabilities	$206,145 89

FAIRFIELD LOAN AND BUILDING ASSOCIATION.

Located at Fairfield.

Incorporated April, 1883. Commenced business April 20, 1883.

J. C. THORNE, *President.* FRANK LIGHT, *Secretary*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 4,338.38	Loans on real estate	$ 14,050.00
Dues installment stock	15,408.68	Loans on stock pledged	400 00
Premium	1,839 72	Installments on stock withdrawn	23,067.32
Interest	7,376 95	Installments on stock matured	7,051.80
Fines	103.11	Expenses—salaries:	
Transfer fees	1.60	Secretary	500.00
Loans repaid	17,098.17	Expenses—general:	
Other receipts:		Office rent	40.00
Bills payable	15,102.88	Printing and supplies	27.55
		Other disbursements:	
		Bills payable	15,102 88
		Interest bills payable	238.97
		Cash on hand and in treasury	776.07
Total receipts	$61,254.49	Total disbursements	$ 61,254.49

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$87,351 83	Paid in on installment stock	$164,409.63
Loans on stock pledged	2,800 00	Profits (undivided)	32,272.36
Real estate acquired	4,692.09		
Other assets:			
Books, etc. on hand	62 00		
Cash in treasury	776.07		
Total assets	$95,681.99	Total liabilities	$ 95,681.99

FIDELITY LOAN AND BUILDING ASSOCIATION.

Located at Ottumwa.

Incorporated September, 1893. Commenced business October, 1893.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,963.25	Loans on real estate	$ 26,155.00
Dues installment stock	11,074.07	Loans on stock pledged	14,428.66
	2,851.59		1,300.00
Guaranty stock	2,000.00	Installments on stock withdrawn	12,390.72
Prepaid stock	3,353.00		5,012.29
Guaranty fund	1,844.89	Interest or profits paid on stock withdrawn	2,530.69
Premium	1,214.35		1,013.29
Interest	324.29	Taxes and insurance paid	2,541.14
	4,242.58		1,814.93
	1,421.72	Expenses—salaries:	
Fines	136.07	Officers	1,050.00
Membership fees	5.50		50.00
Transfer fees	6.00	Directors and committees	60.10
Loans repaid	21,650.00		29.40
	3,726.00	Office help	480.00
Taxes and insurance repaid	350.00	Expenses—general:	
Expense fund	46.48	Office rent	72.00
	2.00		60.25
	324.66	Legal service and other supplies	332.50
			147.50
Other receipts:		Other disbursements:	
Property account and rents	1,707.31	Property account	4,444.19
	233.36	Postage, revenue, etc	144.34
Bills payable	2,671.66	Bills payable	4,780.27
	20,565.00		6,530.00
Bills receivable	150.11		
Filing fees	5.50		
Over drafts	3,934.90		
Total receipts	$86,802.29	Total disbursements	$ 86,802.29

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$87,573.04	Paid in on installment stock	$ 41,460.60
	29,553.01		4,054.50
Loans on stock pledged	4,572.00	Dividend	10,805.00
Premium earned and unpaid	517.75	Paid in on full paid stock	9,500.00
Interest earned and unpaid	91.15	Paid in on prepaid stock	17,835.00
Real estate acquired	13,058.99	Profits (undivided)	12,673.67
	500.00		403.93
Judgments	4,853.68	Expense fund	10.19
	1,450.75	Guaranty fund	24,529.11
Due for insurance and taxes from borrowers	2,436.25	Other liabilities:	
	163.57	Bills payable	7,496.66
Other assets:			14,095.00
Dues unpaid on stock	1,402.62	Over drafts	3,934.90
	195.15		
Office furniture and fixtures	240.00		
Bills receivable	150.00		
Total assets	$146,757.96	Total liabilities	$146,757.96

FORT DODGE BUILDING AND LOAN ASSOCIATION.

Located at Fort Dodge.

Incorporated September, 1881. Commenced business October 1, 1881.

Z. W. THOMAS, *President.* J. T. CHENEY, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$11,969.50	Loans on real estate	$ 8,819.89
Dues installment stock	17,339.00	Installments on stock withdrawn	41,140.35
Premium	3,553.45	Installments on stock matured	4,000.00
Interest	7,144.86	Interest or profits paid on stock withdrawn	1,376.04
Fines	39 17	Taxes and insurance paid	55.59
Loans repaid	23,557 50	Expenses—salaries:	
Taxes and insurance repaid	179.15	Officers	360.00
Sales real estate	35 00	Office help	195.00
Other receipts:		Expenses—general:	
Advance accounts	94 44	Legal service	34.50
Delinquent account	2,416 60	Printing and supplies	24.25
		Other disbursements:	
		Advance account	251 93
		Delinquent account	2,420 06
		Cash on hand and in treasury	6,652 06
Total receipts	$65,329.67	Total disbursements	$ 65,329.67

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$73,906 85	Paid in on installment stock	$ 58,568.40
Installments earned and unpaid	260 60	Installments paid in advance	80.00
Premium earned and unpaid	119.53	Interest paid in advance	8.44
Interest earned and unpaid	187 33	Profits (divided)	22,973.44
Real estate acquired	421 90		
Tax certificates	28.15		
Due for insurance and taxes from borrowers	52.92		
Other assets:			
Profit and loss	.94		
Cash in treasury	6,652.06		
Total assets	$81,630 28	Total liabilities	$ 81,630 28

FORT DODGE SAVINGS AND LOAN ASSOCIATION.

Located at Ft. Dodge.

Incorporated September 1, 1895. Commenced business October 1, 1895.

WEBB VINCENT, *President.* D. J. COUGHLIN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 404.98	Loans on real estate	$ 2,750.00
Dues installment stock	6,991.80	Loans on stock pledged	300.00
Premium	1,496 95	Installments on stock withdrawn	3,745.20
Interest	1,247 05	Full paid stock	2,200.00
Membership fees	27.50	Int. or profits paid on st'k withdr'n.	942.77
Loans repaid real estate	1,800 00	Taxes and insurance paid	13.88
Loans repaid stock	320 00	Expenses—salaries:	
Taxes and insurance repaid	5.00	Officers—secretary	200 00
Other receipts:		Expenses—general:	
Profits on withdrawals	23.37	Filing statement	10.00
		Examination	17.59
		Printing and supplies	4.80
		Other disbursements:	
		Interest bills payable	5.48
		Bills payable	850.00
		Cash on hand and in treasury	1,079.88
Total receipts	$12,315.60	Total disbursements	$ 12,315 60

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$23,425.00	Paid in on installment stock	$ 15,849 60
Loans on stock pledged	120.00	Paid in on prepaid stock	4,440.00
Real estate acquired	586.59	Profits (divided)	3,615 39
Due for ins. and taxes from borrow's	13.88	Profits (undivided)	1,423 06
Other assets:			
Expense account	102.70		
Cash in treasury	1,079.88		
Total assets	$25,328.05	Total liabilities	$ 25,328 05

FORT MADISON LOAN AND BUILDING ASSOCIATION.

Located at Ft. Madison.

Incorporated March 15, 1879; reincorporated May 1, 1896. Commenced business May 1, 1879.

F. H. WILKEN, *President.* J. W. ALBRIGHT, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 1,321.76	Loans on real estate	$ 11,750.00
Dues installment stock	15,630.00	Loans on stock pledged	600.00
Premium	4,320 29	Installments on stock withdrawn	41,762.00
Interest	12,790.43	Int. or profits paid on stk. withdr'n.	29,987.08
Fines	191.50	Taxes and insurance paid	91.30
Loans repaid	51,400.00	Expenses—salaries	900 60
Other receipts:		Expenses—general	179.95
Contingent account	682.00	Other disbursements:	
Rent	81.00	Repairs on real estate	237 93
		Bills payable	600.00
		Cash on hand and in treasury	321.72
Total receipts	$86,419 98	Total disbursements	$ 86,419.98

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT
Loans on real estate	$124.800 00	Paid in on installment stock	$ 88,959.00
Loans on stock pledged	950.00	Profits (undivided)	32,673.08
Real estate acquired	4,955 98	Other liabilities:	
Due for ins. and taxes from borro'rs.	91.30	Contingent account	613.50
Cash in treasury	321.72	Rent account	222 64
		Bills payable	8,650.78
Total assets	$131,119 00	Total liabilities	$131,119.00

FOURTH STREET BUILDING ASSOCIATION.

Located at Clinton.

Incorporated September 15, 1873. Commenced business September 15, 1873.

S. C. SEAMAN, *President*. J. L. BOHNSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 1,945.37	Loans on stock pledged	$ 75.00
Dues installments (borrowers)	5,485 10	Installments on stock withdrawn to pay loans	4,191.56
Interest	3,272.25	Installments on stock withdrawn to pay for real estate purchased	12,783 44
Rents	1,130.25	Interest refunded	53 57
Loans repaid	7,500 00	Taxes and insurance paid	1,681.76
Taxes and insurance repaid	238 24	Taxes and ins. advanc'd for borr'w'rs	372.59
Sales real estate	15,694.98	Expenses—salaries:	
Other receipts:		Officers and directors	1,122.50
Final dividend Burlington Ins. Co.	35.00	Expenses—general:	
Payments on contracts	225.00	Postage and revenue stamps	27.25
Court costs returned	258.35	Light and rent	78.53
		Recording fees	16.70
		Printing and supplies	25.05
		Incidentals	52.70
		Furniture and fixtures	16.93
		Other disbursements:	
		Cash pro rata distr'bution to shareholders	11,761.79
		Repairs on real estate	906 50
		Costs of foreclosures and other expenses to protect title to real estate	1,653.28
		Cash on hand and in treasury	254.67
Total receipts	$ 35,784.54	Total disbursements	$ 35,784 54

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$47,300.00	Paid in on installment stock (non-borrowers)	$ 66,404.98
Loans on stock pledged	1,325 00	P'd in on instal'm't st'k (borrowers)	23,535.85
Interest earned and unpaid	600.00	Interest paid in advance	101.25
Real estate acquired	41,425 00	Surplus	7,050 98
Due for ins. and taxes from borr'w'rs	819.15	Other liabilities:	
Other assets:		Borrowers' reserve fund	609.55
Sheriff certificates of sale	3,948 50		
Contracts	1,880.23		
Furniture and fixtures	250.00		
Cash in treasury	254 67		
Total assets	$97,802 55	Total liabilities	$ 97,802 55

GERMANIA BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Cedar Falls.

Incorporated April 14, 1892. Commenced business April 15, 1892.

CHAS. J. WILD, *President.* ABE WILD, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 336.16	Loans on real estate	$ 7,400.00
Dues installment stock	7,431 00	Loans on stock pledged	1,200.00
Premium	148.71	Installments on stock withdrawn	2,133.00
Interest	2,973.44	Int. or profits pd. on stk. withdrawn	350.09
Fines	137.70	Expenses—salaries	100.00
Membership fees	5 00	Expenses—general	55.22
Transfer fees	1.00	Printing and supplies	4.25
Loans repaid	2,975.00	Other disbursements:	
Taxes and insurance repaid	8 80	Bills payable	2,540.00
Other receipts:		Bills payable, interest	398.30
Pass books	2.50	Premium repaid	20.00
Bills payable	550.00	Cash on hand and in treasury	370.25
Interest on insurance advanced	1.80		
Total receipts	$14,571.11	Total disbursements	$ 14,571.11

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$41,600.00	Paid in on installment stock	$ 30,948.00
Loans on stock pledged	3,202 05	Profits (divided)	10,706.47
Premium earned and unpaid	4 99	Profits (undivided)	14.47
Interest earned and unpaid	238.31	Other liabilities:	
Due for ins. and taxes from borrow'rs	30.50	Bills payable	3,974.00
Other assets	230.50	Bills payable, interest	133.66
Dues unpaid	100 00		
Cash in treasury	370.25		
Total assets	$45,776 60	Total liabilities	$ 45,776 60

GERMANIA SAVINGS AND LOAN ASSOCIATION.

Located at Clinton.

Incorporated August 24, 1896. Commenced business November 4, 1896.

CHARLES ANDERSON, *President.* **J. H. WALLIKER, *Secretary.***

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,918.99	Loans on real estate	$ 3,100.00
Dues installment stock	26,048.11	Installments on stock withdrawn	42,276.69
Interest	4,680 35	Int. or profits paid on st'k withdr.n.	5,949 50
Fines	123.20	Taxes and insurance paid	1,822.08
Loans repaid	22,780.00	Expenses—salaries:	
Taxes and insurance repaid	165.86	Officers	877 00
Sales real estate	145.00	Directors	279 25
Expense fund	68.05	Expenses—general:	
Other receipts:		Recorder's fees	8 95
Book sales	.75	Repairs and improvements	285.99
Rent	1,147 40	Sheriff and court fees	173.45
Returned fees	88.38	Legal service	76.99
		Printing and supplies	8.25
		Clerks' fees	21.55
		Annual report, 1897	5 00
		Other disbursements:	
		Postage and revenue stamps	5.75
		Water rents	17.00
		Publishing original notices	25 00
		Fines repaid	21.04
		Real estate purchased	380.00
		Expense to Des Moines	17.00
		Returned interest	40.92
		Cash on hand and in treasury	1,693 68
Total receipts	$58,166.09	Total disbursements	$ 58,166 09

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$59,943.88	Paid in on installment stock	$ 88,836 63
Loans on stock pledged	225.00	Interest paid in advance	180 75
Interest earned and unpaid	390.35	Profits (undivided)	2,420.60
Real estate acquired	24,335.33		
Judgments	1,482.15		
Due for insurance and taxes from borrowers	1,849.91		
Other assets:			
Fines and dues unpaid	252.63		
Contracts	1,255.00		
Cash in treasury	1,693.68		
Total assets	$91,427.98	Total liabilities	$ 91,427.98

GLENWOOD BUILDING AND LOAN ASSOCIATION.

Located at Glenwood.

Incorporated January, 1890. Commenced business January, 1890.

E. G. LUFKIN, *President*. T. Q. RECORDS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 103.71	Loans on real estate	$ 2,650.00
Dues installment stock	7,062.00	Installments on stock withdrawn	11,762.87
Premium	218.37	Taxes and insurance paid	36.41
Interest	2,320.72	Expenses—salaries:	
Fines	76.96	Officers	215.00
Membership fees	24.75	Directors	78.00
Transfer fees	1.25	Office help	5.50
Loans repaid	4,840.00	Expenses—general:	
Taxes and insurance repaid	102.34	Printing and supplies	16.25
Other receipts:		Other disbursements:	
Real estate contract	159.78	Interest	2.20
		Commissions	42.00
		Filing statement	5.00
		Cash on hand and in treasury	616.65
Total receipts	$15,429.88	Total disbursements	$ 15,429.88

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$34,485.00	Paid in on installment stock	$ 35,288.31
Tax certificates	57.89	Other liabilities:	
Other assets:		Contingent fund	200.00
Delinquent dues, interest, premiums and fines	328.77		
Cash in treasury	616.65		
Total assets	$35,488.31	Total liabilities	$ 35,488.31

GRINNELL BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Grinnell.

Incorporated September, 1887; reincorporated November 17, 1896. Commenced business. October 1, 1887.,

H. P. PROCTOR, *President*. D. W. BRAINARD, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 4,104.92	Loans on real estate	$ 9,400.00
Dues installment stock	12,695.25	Installments on stock withdrawn	2,076.00
Premium, old plan	200.00	Installments on stock matured	7,776.00
Premium, new plan	254.49	Int. or profits paid on st'k withdr'n.	2,728.20
Interest	2,563.42	Taxes and insurance paid	284.88
Membership fees	8.10	Expenses—salaries	150.00
Loans repaid	7,215.00	Auditors	30.00
Expense fund	253.89	Expenses—general:	
		Vault rent	10.66
		Advertising	6.25
		Printing and supplies	34.05
		Other disbursements:	
		State auditor's fees	5.00
		Cash on hand and in treasury	4,793.92
Total receipts	$27,295.07	Total disbursements	$ 27,295.07

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$41,375.00	Paid in on installment stock	$ 38,630.50
Real estate acquired	1,356.19	Premium, old plan individual bal.	665.75
Tax certificates	11.50	Profits (undivided)	8,054.37
Due for ins. and taxes fr'm borrow'rs	51.97	Guaranty fund, contingent loss account balance	237.96
Cash in treasury	4,793.92		
Total assets	$47,588.58	Total liabilities	$ 47,588.58

GUARANTY SAVINGS AND LOAN ASSOCIATION.

Located at Minneapolis, Minn.

Incorporated December, 1888. Commenced business January, 1889.

H. E. FAIRCHILD, *President.* J. A. YARNELL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treas'y at com. of fiscal yr..	$13,449.79	Loans on real estate	$ 13,400.00
Dues installment stock	64,941.01	Loans on stock pledged	12,003.00
Full paid stock	17,200.00	Full paid stock withdrawn	13,400.00
Prepaid stock	3,800 00	Installments on stock withdrawn..	117,868.86
Excess department stock	20,102.56	"B" excess dep. stock withdrawn..	23,026.41
Interest and premiums	34,359.20	Excess matured	12,400.00
Fines	302.36	Prepaid stock withdrawn	14,590.78
Expense other sources	98.66	Int. or profits pd. on stk. withdrawn.	3,613.63
Transfer fees	44 00	Taxes and insurance paid	6,231.60
Loans repaid	115,113.00	Expenses—salaries:	
Taxes and insurance repaid	1,729.77	Officers	
Sales real estate	5,667.03	Directors	
Expense fund	3,404.50	Office help	15,863.15
Other receipts:		Expenses—general: Express	
Real estate contract sales	3,970.46	Advertising	
Rents	3,092 56	Legal service	
Withdrawal profits	3,422.21	Printing and supplies	
Contingent fund	547.76	Other disbursements:	
Foreclosure costs returned	337.71	Suspended stock	959.94
Bills receivable	2,157.92	Real estate repairs	3,926.94
Discount adv. prints returned	5 03	Contingent fund	5,898.11
Real estate foreclosures	634.35	Foreclosure costs	2,335.19
		Discount advance payments	114.83
		Bills receivable	550.00
		Law library	5.00
		Real estate contracts	825.00
		Real estate association	174.35
		Cash dividends paid	4,229.03
		Cash on hand and in treasury	43,464.26
Total receipts	$294,379.88	Total disbursements	$294,379.88

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$247,588.91	Paid in on installment stock	$431,994.88
Loans on stock pledged	29,114 00	Paid in on full paid stock	37,665.25
Premium earned and unpaid	5,241.22	Paid in on prepaid stock	46,934.23
Interest earned and unpaid	3,743.74	"B" excess deposit stock	20,266.33
Real estate acquired	128,059 98	Premium paid in advance	66.04
Subject to redemption	21,938.83	Interest paid in advance	47.18
Office building	44,255.67	Profits (divided)	17,054.70
Due for insurance and taxes from borrowers	1,401.85	Other liabilities:	
Other assets:		Bills payable	15,000.00
Association tax and insurance	9,317.11	Contingent fund	215.90
Balance on real estate contracts	9,999.72	Suspended stock	177.37
Expense paid	17,887.31		
Furniture and fixtures	6,177.64		
Foreclosure costs	1,144.93		
Rent	86.71		
Cash in treasury	43,464.26		
Total assets	$569,421.88	Total liabilities	$569,421.88

HAWKEYE SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines

Incorporated June 1, 1894. Commenced business July 1, 1894.

V. P. TWOMBLY, *President*. I. K. WILSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 874.48	Loans on real estate	$ 16,521.20
Dues installment stock	7,831.00	Loans on stock pledged	932.00
Full paid stock	15,275.00	Installments on installment stock withdrawn	3,154.20
Prepaid stock	845.00	Installments on stock matured	9,050.00
Premium	3,253.70	Interest or profits paid on stock withdrawn	244.74
Interest	2,714.26	Taxes paid	649.34
Fines	62.00	Expenses—salaries:	
Membership fees	3.00	Officers	1,275.00
Loans repaid:		Office help	182.50
Real estate	11,500.00	Expenses—general	109.77
Stock	490.00	Office rent	193.35
Taxes and insurance repaid	51.34	Traveling expense	51.12
Other receipts:		Commission, collection and ex	156.94
Bills payable	2,352.00	Printing and postage	37.51
		Other disbursements:	
		Cash dividends, prepaid	317.29
		Cash dividends, full paid	3,513.31
		Foreclosure costs secured	466.25
		Bills payable	5,200.00
		Interest on bills payable	129.61
		Bills receivable	212.84
		Real estate acquired	121.22
		Cash on hand and in treasury	1,468.58
Total receipts	$45,241.78	Total disbursements	$ 45,241.78

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$68,931.20	Paid in on installment stock	$ 24,294.95
Loans on stock pledged	932.00	Paid in on full paid stock	44,875.00
Premium earned and unpaid	3,793.54	Paid in on prepaid stock	5,590.00
Interest earned and unpaid	3,161.79	Premium paid in advance	15.30
Real estate acquired	1,314.22	Interest paid in advance	12.75
Due for insurance and taxes from borrowers	1,493.57	Profits (divided) prepaid stock	848.34
Other assets:		Profits (divided) installment	5,984.22
Bills receivable	212.84	Profits (undivided) contingent fund	1,100.51
Furniture and fixtures	377.54	Other liabilities:	
Foreclosure costs secured	1,087.60	Bills payable	53.00
Cash in treasury	1,468.58		
Total assets	$82,722.88	Total liabilities	$ 82,722.88

HOME BUILDING AND LOAN ASSOCIATION.

Located at Sidney.

Incorporated June 27, 1894. Commenced business June 1, 1894.

O. W. MITCHELL, *President*. W. B. WHITE, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 68.07	Loans on real estate	$ 4,050.00
Dues installment stock	4,527.82	Installments on stock withdrawn	1,627.55
Premium	278 49	Expenses—salaries:	
Interest	806 36	Office help	150.00
Fines	3 95	Expenses—general:	
Membership fees	29.10	Filing report	5.00
Transfer fees	2 40	Other disbursements:	
Loans repaid	130.00	Bills payable	1,200.00
Other receipts:		Interest	24.00
Bills payable	1,950 00	Cash on hand and in treasury	739 64
Total receipts	$ 7,796.19	Total disbursements	$ 7,796 19

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$18,850 00	Paid in on installment stock	$ 12,915.21
Other assets:		Premiums unearned	2,142.00
Delinquent dues	270.92	Profits (divided)	3,303.14
Dropped members	11.85	Profits (undivided)	921.79
Withdrawals	599 69	Guaranty fund	105.00
Cash in treasury	739.64	Other liabilities:	
		Premiums paid	191 46
		Advanced dues	143.50
		Bills payable	750.00
Total assets	$20,472 10	Total liabilities	$ 20,472 10

HOME BUILDING AND LOAN ASSOCIATION.

Located at Marion.

Incorporated February 7, 1894, Conmenced business March 1, 1894.

CHAS. E. CROSS, *President*. E. J. ESGATE, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 239.60	Loans on real estate	$ 16,510.00
Dues installment stock	8,604.00	Installments on stock withdrawn	1,975.93
Interest	2,553.67	Expenses—salaries:	
Fines	73.20	Officers	150.00
Loans repaid	9,710.00	Expenses—general:	
Other receipts:		Printing and supplies	1.50
Bills payable	8,610.00	Other disbursements:	
Pass books	7.57	Bills payable	9,860.00
		Interest on bills payable	344.87
		Filing annual report	5.00
		Cash on hand and in treasury	950.74
Total receipts	$29,798.04	Total disbursements	$ 29,798.04

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$33,075.00	Paid in on installment stock	$ 31,106.12
Interest earned and unpaid	35.01	Installments paid in advance	383.00
Cash in treasury	950.74	Interest paid in advance	116.84
		Profits (divided)	915.79
		Other liabilities:	
		Bills payable	2,495.00
		Accrued interest on bills payable	44.00
Total assets	$34,060.75	Total liabilities	$ 34,060.75

HOME BUILDING AND LOAN ASSOCIATION.

Located at Shenandoah.

Incorporated July 6, 1896. Commenced business July 11, 1896.

GEO. F. COLRILL, *President.* A. T. IRWIN, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,503.63	Loans on real estate	$ 19,725.00
Dues installment stock	10,286.25	Installments on stock withdrawn	1,351.00
Full paid stock	3,900.00	Interest or profits paid on stock withdrawn	20.80
Premium	1,180 10	Expenses—salaries:	
Interest	1,195 02	Officers, secretary	251.33
Fines	40 10	Directors	45.00
Transfer fees	4.50	Expenses—general:	
Loans repaid	3,200.00	Printing and supplies	13.75
Other receipts:		Furniture and fixtures	7.00
Pass book fees	46 25	Other disbursements:	
		Filing fee	5.00
		Recording release	1.00
		Interest on paid up stock	410.14
		Cash on hand and in treasury	515.14
Total receipts	$ 22,355.85	Total disbursements	$ 22,355.85

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$32,275.00	Paid in on installment stock	$ 21,000.00
Premium earned and unpaid	106.25	Paid in on full paid stock	9,300.00
Interest earned and unpaid	106.25	Installments paid in advance	118.50
Cash in treasury	515.14	Premium paid in advance	4.40
		Interest paid in advance	4.40
		Profits (divided)	1,085.42
		Profits (undivided)	1,104.63
		Other liabilities:	
		Due directors	17.50
		Due secretary	125.00
		Interest on paid up stock	283.78
Total assets	$33,002.64	Total liabilities	$ 33,002.64

HOME LOAN AND BUILDING ASSOCIATION.

Located at Fairfield.

Incorporated July 27, 1892. Commenced business July 27, 1892.

A. C. D. Bradshaw, *President*. W. G. Ross, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock	$ 3,761.05	Loans on real estate	$ 8,100.00
Prepaid stock	60.00	Loans on stock pledged	1,687.50
Interest	2,000.04	Installments on stock withdrawn	927 20
Fines	29.90	Prepaid stock withdrawn	65.00
Loans repaid	4,320.00	Expenses—salaries, etc	478.41
Other receipts:		Directors	16.00
Bills payable, money borrowed	4,202.83	Expenses—general	38.65
		Other disbursements:	
		Interest on bills payable	239.46
		Bills payable paid	1,700.47
		Cash on hand and in treasury	1,131.03
Total receipts	$14,373.82	Total disbursements	$ 14,373.82

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$19,875.00	Paid in on installment stock	$ 17,938.15
Loans on stock pledged	11,851.50	Paid in on prepaid stock	5,081.00
Cash in treasury	1,131.03	Profits, undivided int. stock	3,248.28
		Profits (undivided), prepaid	1,671.38
		Other liabilities:	
		Bills payable	4,968.72
Total assets	$32,857 53	Total liabilities	$ 32,857.53

HOME BUILDING, LOAN AND SAVINGS ASSOCIATION.

Located at Davenport.

Incorporated March 27, 1890. Commenced business April 1, 1890.

W. P. Halligan, *President*. E. Driscall, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 117 12	Loans on real estate	$ 2,675.41
Dues installment stock	6,537.00	Installments on stock withdrawn	3,317.00
Interest	3,165 48	Int. or profits paid on st'k withdr'n.	691.79
Fines	111.16	Expenses—general	332.20
Membership fees	29.00	Other disbursements:	
Loans repaid	2,448.56	Interest on bills payable	273.30
Other receipts:		Real estate	209.62
Rent	47.00	Membership fees	17.00
Hay account	23.00	Bills payable	4,240.00
Real estate	.20	Interest on advanced dues	4.35
		Cash on hand and in treasury	773.50
Total receipts	$12,534.17	Total disbursements	$ 12,534.17

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$40,068.41	Paid in on installment stock	$ 37,078.50
Loans on stock pledged	600.00	Paid in on full paid stock	2,400.00
Real estate acquired	638.31	Paid in on prepaid stock	94.00
Other assets:		Other liabilities:	
Bond account	8,993 80	Interest on bills payable	15.00
Unpaid dues	383.00	Bills payable	1,060.00
Unpaid interest	366.67	Net gain	11,334.96
Unpaid fines	99.07		
Cash in treasury	773.50		
Total assets	$51,923 46	Total liabilities	$ 51,923.46

HOME SAVING AND TRUST COMPANY.

Located at Des Moines.

Incorporated June, 1892. Commenced business, July, 1892.

D. H. KOOKER, *President.* E. C. SPINNEY, *Secretary.*

Annual statement for fiscal year ending Decem er 31, 1898.

RECEIPTS	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 7,791.50	Loans on real estate	$ 188,975.01
Dues installment stock	114,583.42	Loans on stock pledged	4,283.07
Full paid stock	41,550.00	Installments on stock withdrawn	33,636.83
Prepaid stock	21,453.21	Taxes and insurance paid	1,356.15
Premium / Interest	29,062.15	Paid on account of foreclosure	1,029.32
Fines	414.59	Expenses—salaries:	
Transfer fees	10.00	Postage, general	701.84
Loans repaid	63,632.80	Traveling expenses	6,905.14
Taxes and insurance repaid	410.27	Directors	200.00
Sales real estate	509.33	Office help	3,730.94
Expense fund	24,122.21	Commission and agents	6,498.71
Other receipts:		Expenses—general	1,302.66
Stock loans	2,757.41	Office rent	653.23
Rents	459.45	Advertising	491.57
Sundries	31,498.40	Legal service	857.75
Incomplete loans	1,989.45	Collection expenses and exchange	1,175.34
		Printing and supplies	607.81
		Interest and premiums refunded	411.22
		Furniture and fixtures	150.45
		Other disbursements:	
		Full paid stock withdrawn	17,050.00
		Prepaid stock withdrawn	4,005.04
		Dividends	5,822.45
		Sundries	40,971.11
		Certificates of deposit	130.00
		Real estate repairs	3,845.80
		Incomplete loans	1,841.35
		Discount	217.73
		Cash on hand and in treasury	25,040.05
Total receipts	$ 25,040.19	Total disbursements	$ 340,224.19

ASSETS.		LIABILITIES.	AMOUNT.
Loans on real estate	$405,385.00	Paid in on installment stock	$ 283,388.14
Loans on stock pledged	5,245.19	Paid in on full paid stock	84,100.60
Premium earned and unpaid / Interest earned and unpaid	6,123.17	Paid in on prepaid stock	40,060.63
Real estate acquired	7,168.76	Incomplete loans	358.18
Judgments	1,860.63	Profits (undivided)	20,730.50
Due for insurance and taxes from borrowers	1,150.81	Expense fund	704.10
Other assets:		Guaranty fund	1,193.08
Furniture and fixtures	1,170.86	Other liabilities:	
Petty accounts	1,010.37	Certificates of deposit	237.57
Cash in treasury	12,504.05	Sundry accounts	1,042.73
Total assets	$441,608.87	Total liabilities	$ 441,608.87

HOUSE BUILDING SAVINGS AND LOAN ASSOCIATION.

Located at Hawarden.

Incorporated March 10, 1888. Commenced business March 10, 1888.

J. E. NASH, *President.* L. P. CRANDALL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,112.96	Loans on real estate	$ 200.00
Dues installment stock	5,523.46	Installments on stock withdrawn	2,018.50
Full paid stock	1,400.00	Installments on stock matured	5,991.35
Prepaid stock	2,800.00	Interest or profits paid on stock withdrawn	1,230.77
Premium	1,717 97	Taxes and insurance paid	38.51
Interest	2,673.21	Expenses—salaries	550.00
Fines	12.95	Auditing committee	70.00
Membership fees	102.50	Expenses—general:	
Transfer fees	2.40	Legal service	95.67
Loans repaid	3,526.62	Printing and supplies	172.62
Taxes and insurance repaid	87.77	Other disoursements:	
Sales real estate	235.00	Profits on matured stock	5,146.80
Expense fund	100.75	Commission and exchange	37.12
Other receipts:		Real estate expense	407.05
Rents	554 88	Foreclosure account	427.42
Withdrawal profits	98 28	Miscellaneous disbursements	453.29
Foreclosure costs, repairs	186.75	Cash on hand and in treasury	5,205.13
Delinquents paid	371 53		
Real estate sold under contract	155 00		
Real estate redeemed	1,085.58		
Miscellaneous receipts	396.62		
Total receipts	$22,044.23	Total disbursements	$ 22,044.23

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$39,958 77	Paid in on installment stock	$ 31,980.05
Loans on stock pledged	500 00	Paid in on full paid stock	1,400 00
Premium earned and unpaid	710 95	Paid in on prepaid stock	2,800.00
Interest earned and unpaid	1,105 01	Installments paid in advance	29 50
Real estate acquired	4,711.51	Premium paid in advance	5 60
Tax certificates	106.75	Interest paid in advance	6.66
Judgments	4,687.17	Profits (divided)	23,046 76
Due for insurance and taxes from borrowers	100.71	Profits (undivided)	486 57
Other assets:		Expense fund	140.27
Real estate loans other than installments	1,500.00	Other liabilities:	
Farm mortgage	100.00	Membership fees	65.00
Personal notes	231.45		
Furniture and fixtures	124 75		
Fines due	67.71		
Total assets	$59,960.41	Total liabilities	$ 59,960 41

INTERSTATE BUILDING AND LOAN ASSOCIATION.

Located at Sioux City.

Incorporated April 20, 1888. Commenced business June 1, 1888.

E. C. PETERS, *President.* D. L. PRATT, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,017.16	Loans on real estate	$ 11,102.31
Dues installment stock A	10,458 89	Loans on stock pledged	10,324.52
Dues installment stock B	12,619.14	Installments on class A stk withdr'n	15,408.67
Full paid stock	9,876 00	Installments on class B stk withdr'n	12,934.34
Prepaid stock	5,300.47	Matured included in above	12,606.00
Premium / Interest	10,624 74	Divided profits paid on stk withdr'n	8,631 25
Fines	213.04	Undivl'd profits pd on stk withdr'n	894.73
Real estate	25,990.88	Taxes and insurance paid	609.56
Loans repaid stock loans	8,855.43	Paid up stock	11,900 00
Taxes and insurance repaid	656 64	Interest on paid up stock	2,508.09
Sales real estate	8,628 95	Interest and discount	248.78
Membership fees	293.39	Trans. to credit of contigent fund	382.36
Expense fund	3,359 80	Trans. to credit of div'd profits, etc.	6,208.40
Other receipts:		Real estate acquired	7,635.27
Withdrawal profits	568 61	Real estate sold on contract	5,044.75
Real estate contracts	972.75	Contingent fund real est. charged off	3,504.27
Dividends profits A and B stock	6,208 40	Incomplete loans	11,278.67
Contingent fund	708.23	Expenses—officers' salaries	1,500.00
Incomplete loans	10,876.57	Office help	407 76
Foreclosure account	2,286 46	Rent, light and telephone	303.07
Local collectors	3 43	Advertising and printing	199 06
		Traveling	140.79
		Postage and revenue	124 21
		Supplies and fixtures	69 09
		Collections and exchange	175.80
		Loan fees	151.23
		State exam'n and auditing com'tees	124 20
		Officers' bonds	55.00
		Refunded	50.26
		Commissions	133.14
		Bills payable	211.50
		Miscellaneous	6.08
		Cash on hand and in treasury	7,219.02
Total receipts	$119,469.98	Total disbursements	$119,469.98

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$80,652.31	Paid in on installment stock	$ 62,168.26
Loans on stock pledged	3,894.79	Paid in on full paid stock	21,061.00
Real estate acquired	10,801.35	Paid in on prepaid stock	5,859 77
Due for ins. and taxes from borrow's	1,124.76	Incomplete loans	980.08
Other assets:		Profits (divided)	15,816 71
Real estate contracts	4,484.00	Profits undivided	1,322.79
Cash in treasury	7,219.02	Surplus	1,017.50
Total assets	$108,176.23	Total liabilities	$108,176.23

IOWA BUILDING AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated January 21, 1889. Commenced business February 1, 1889.

JAMES WATT, *President*. C. M. KEELER, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock	$48,918.82	Bank over drafts January 1, 1898	$ 688.53
Full paid stock	3,000 00	Loans on real estate	39,875.00
Prepaid stock	3,940.00	Loans on stock pledged	6,402.00
Premium	4,832.94	Installments on stock withdrawn	10,064.77
Interest	4,740.77	Installments on stock matured	2,338.20
Fines	282.66	Interest or profits paid on stock withdrawn	2,304.63
Rental from real estate	453.55	Taxes and insurance paid	479.54
Transfer fees	16.25	Expenses—salaries:	
Loans repaid	17,170 00	Field men	1,001.44
Taxes and insurance repaid	176.08	Officers	2,055.00
Sales real estate	1,390.80	Directors	760.00
Expense fund	6,867.03	Office help	56.50
		Expenses—general	396.57
		Office rent	420.00
		Legal service	136 83
		Printing and supplies	445.51
		Collection and exchange	637.41
		Other disbursements:	
		Contract property	883.20
		Foreclosure and real estate acc't.	777.99
		Certificates of deposit, bank	8,000 00
		Interest on full paid stock	922.92
		Full paid stock redeemed	9,285 00
		Bills payable	1,000.00
		Sundry account	135.70
		Cash on hand and in treasury	2,722.16
Total receipts	$91,788.90	Total disbursements	$ 91,788.90

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$93,285 00	Paid in on installment stock	$ 93,859.29
Loans on stock pledged	6,107.00	Paid in on full paid stock	4,525 00
Real estate acquired	5,583.82	Paid in on prepaid stock	8,380.00
Tax certificates; Judgments; Due for insurance and taxes from borrowers	1,330.79	Profits (undivided)	14,819 61
Other assets:		Surplus	799.69
Contract property sold	3,452.20		
Property in foreclosure	1,200.00		
Costs in foreclosure	106.22		
Hands of local treasurer	456 90		
Certificates in bank	8,000.00		
Furniture and fixtures	189.50		
Cash in treasury	2,722 16		
Total assets	$122,383.59	Total liabilities	$122,383 59

IOWA BUSINESS MENS BUILDING AND LOAN ASSOCIATION.

Located at Marshalltown.

Incorporated September 14, 1891. Commenced business November 4, 1891.

W. S. McBride, *President.* **John D. Vail, *Secretary.***

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$18,967.73	Loans on real estate	$ 86,700.00
Dues installment stock	91,296.79	Loans on stock pledged	3,115.00
Full paid stock	16,300 27	Installments on stock withdrawn	49,188.72
Prepaid stock	6,082.81	Full pd. and prepd. $18,205 64-$9,364.15	27,569.79
Premium	30,041 10	Full paid and matured	5,787 49
Interest	25,084.24	Deposit stock	74 05
Fines	1,143.41	Int. or profit pd. on stk. withdrawn	27,854 56
Membership fees	547.12	Int. or profits full paid, prepaid and advance pay	4,343 05
Transfer fees	60 50	Taxes and ins. pd., $995.86-$723.99	1,719 85
Real estate	73,704.84	Abstracts	75.50
Loans repaid, stock	2,815.00	Expenses—salaries—salesmen	1,514.40
Taxes and ins. repd. $1,736.00-$848.05	2,584.16	Officers	2,218 00
Abstracts repaid	49.30	Directors	900.00
Sales real estate	12,812 37	Office help	1,692 00
Expense fund	15,785.66	Expenses—general	1,898 33
Other receipts, attorney	1,168.14	Office expenses	1,437.90
Over and short	16.20	Membership fees	379 50
Contingent	349.88	Legal service	1,050 54
Foreclosure expenses	1,036.01	Printing and advertising	1,058 91
Loans foreclosed	7,017.42	Collections and exchange	1,474 56
Real estate sold on contract	1,099.18	Agents' commission	830.69
Rent	701.71	Other disbursements—contingent	648 56
Suspense	654.78	Uncompleted loans	212 18
Uncompleted loans	123 50	Books and supplies	30 05
		Real estate	10,463 73
		Suspense	3,083 35
		Rent account repairs	2,020.66
		Foreclosure expenses	688 25
		Loans foreclosed	9,519.92
		Real estate contract	10,230 34
		Cash on hand and in treasury	56,202.16
Total receipts	$313 893 07	Total disbursements	$313,893.07

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$376,895.16	Paid in on installment stock	$255,358.23
Loans on stock pledged	5,602 00	Paid in on full paid stock	46,323 87
Premium earned and unpaid	1,283.46	Paid in on prepaid stock	28,760.97
Interest earned and unpaid	1,069.65	Incompleted loans	1 50
Real estate acquired	11,123.34	Profits (divided)	113,482.14
Due for ins. and t'x's fr'm borr'w'rs.	670.93 / 319.94	Profits (undivided)	26,498.59
Other assets:		Expense fund	3,623.00
Abstract fees	48 45	Other liabilities:	
Foreclosure expenses	308.79	Suspense account	121.47
Real estate sold on contract	12,459 11	Contingent	1,095.07
Loans in process of foreclosure	9,522 50	Rents received	216.42
Cash on hand	56,202 16	Over and short account	23.47
Total assets	$475 505.49	Total liabilities	$475,505.49

IOWA CENTRAL BUILDING AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated March 3, 1890. Commenced business April 1, 1890.

J. A. T. HULL, *President.* **T. N. BURKET, *Secretary***

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 186.57	Loans on real estate	$168,760.00
Dues installment stock	146,178 65	Loans on stock pledged	18,108.00
Full paid stock	50,050 00	Installments on stock withdrawn	164,198.37
Pr'fits acct. w'thdr'w'ls and lapses.	5,975.78	Installments on stock matured	1,153.74
Premium	72,281.74	Interest or profits paid on stock withdrawn and matured	89,413.73
Interest	65,288.10	Foreclosure account	72.17
Fines and transfer fees	4,109.74	Taxes and insurance paid	4,407.79
Membership fees	415.74	Repairs on real estate acquired	2,195.42
Rents	4,831.84	Expenses—salaries:	
Loans repaid and cancelled	281,450.00	Officers	15,520.80
Taxes and insurance repaid	3,331.36	Directors' expenses	1,375.08
Sales real estate	2,331.23	Office help	3,551.48
Expense fund, dues	19,643 47	Expenses—gen'l, post'ge, sundr's, etc.	1,761.46
Other receipts:		Office rent	900.00
Expense account prepaid and paid up stock	7,246.45	Advertising	240.72
		Legal service	302.15
		Printing and supplies	440 00
		Furniture and fixtures	14 70
		Admission fees and commissions	1,257.75
		Other disbursements:	
		Agents' expenses	1,072.35
		Accounts payable	316 40
		Mortgage fees	233.20
		Prep'd and p'd up stock withdr'n	68,240.00
		Real estate	12,571.15
		Mortgage contracts	4,172 30
		Dividends, paid up stock	36,364 36
		Dividends, bonds and interest	15,080.96
		Profits transferred to real estate and losses on sales	9,041.36
		Suspense	269.35
		Incompleted loans	1,455.33
		Cash on hand and in treasury	41,820.48
Total receipts	$664,305.60	Total disbursements	$664,305.60

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	1,205,264.00	Paid in on installment stock	$605,230.30
Loans on stock pledged	22,224.00	Paid in on full paid stock	285,100.00
Real estate acquired	73,277.10	Paid in on prepaid stock	25,720.00
Due for ins. and taxes from borr'w'rs	5,260.66	Incompleted loans	1,250.00
Other assets:		Profits (divided)	402,562.18
Mortgage contracts	14,109.25	Profits (undivided)	31,900.25
Foreclosure account	2,563.41	Expense fund	2,756.17
Cash in treasury	41,820.48	Surplus	10,000.00
Total assets	1,364,518.90	Total liabilities	1,364,518 90

IOWA CITY BUILDING AND LOAN ASSOCIATION.

Located at Iowa City.

Incorporated April 6, 1895. Commenced business April 10, 1895.

J. C. SHRADER, *President.* J. E. SWITZER, *Secretary*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 326.51	Loans on real estate	$ 2,850.00
Dues installment stock	4,649.20	Loans on stock pledged	120 00
Full paid stock	800.00	Installments on stock withdrawn, installment	693 15
Premium	1,187.86	Installments on stk. withd'n, other.	2,800.00
Interest	979.91	Interest or profits paid on stock withdrawn	353.70
Fines	17.35	Taxes and insurance paid	12.50
Transfer fees	6.00	Expenses—salaries:	
Loans repaid	1,806.84	Officers, secretary	188.00
Other receipts:		Expenses—general: Audit'r of state	5.00
Bills payable	1,225.00	Fidelity insurance	24 00
		Advertising	14.94
		Legal service	35.00
		Printing and supplies	29.39
		Sundries	1.10
		Other disbursements:	
		Interest	16.75
		Cash dividends	355 50
		Bills payable	3,225.00
		Cash on hand and in treasury	82.64
Total receipts	$10,998.67	Total disbursements	$ 10,998 67

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$18,250.00	Paid in on installment stock	$ 12,104.49
Loans on stock pledged	120.00	Paid in on full paid stock	1,000.00
Premium earned and unpaid	85.80	Paid in on prepaid stock	2,040.00
Interest earned and unpaid	81.50	Profits (divided)	2,008.84
Other assets:		Profits (undivided)	1,397.86
Taxes paid	12.50	Expense fund	20 07
Fines due	7.75		
Cash in treasury	82 64		
Total assets	$18,640.19	Total liabilities	$ 18,640 17

IOWA DEPOSIT AND LOAN COMPANY.

Located at Des Moines.

Incorporated November 19, 1890. Commenced business November 19, 1890.

JOHN WYMAN, *President.* E. W. BROOKS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$20,428 74	Loans on real estate	$ 24,910.46
Dues installment stock	52,592.79	Loans on stock pledged	5,119.42
Full paid stock	12,050.00	Installments on stock withdrawn	84,714.82
Prepaid stock	800.00	Certificate on deposit	35.00
Interest	30,123.98	Interest or profits returned	5,984 67
Fines	1,039.79	Taxes and insurance paid	3,334.84
Membership fees	182 00	Expenses—salaries:	
Transfer fees	6.00	Officers	2,280.00
Loans repaid	73,669.65	Directors	190.00
Taxes and insurance repaid	2,615.68	Office help	1,800 00
Sales real estate	7,378.72	Expenses—general	2,998 14
Expense fund	1,221.73	Office rent	300 00
Other receipts:		Advertising	121 55
Personal account	12,002.11	Legal service	500 00
Profits	6,322 21	Printing and supplies	119.49
Real estate in foreclosure	5,044.16	Other disbursements:	
Contingent and reserve fund	2,121.58	Real estate	3,536 51
Installment stock reinstated	72 78	Real estate in foreclosure	3,872.38
Real estate on contract	4,893 70	Contingent and reserve	2,440 81
		Real estate on contract	5,625 36
		Personal account	13,486 28
		Cash on hand and in treasury	71,714.99
Total receipts	$233,064 72	Total disbursements	$233,064.72

ASSETS.	AMOUNT	LIABILITIES.	AMOUNT.
Loans on real estate	$229,728 46	Paid in on installment stock	$306,896.86
Loans on stock pledged	5,351.35	Paid in on full paid stock	11,500.00
Premium earned and unpaid	8,647 95	Paid in on prepaid stock	14,204.40
Real estate acquired	21,466.31	Installments paid in advance	2,056.23
Due for insurance and taxes from borrowers	4,341.93	Premium paid in advance	103.80
Other assets:		Profits (undivided)	12,598.57
Office furniture	471.20	Expense fund	152.70
Real estate in foreclosure	3,960.68	Other liabilities:	
Real estate on contract	5,454 66	Certificates of deposit	239.00
Cash in treasury	71,714 99	Contingent and reserve	3,365.41
		Sundry accounts	40.51
Total assets	$351,157.48	Total liabilities	$351,157.48

IOWA SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated August 14, 1889. Commenced business September 1, 1889.

O. G. McCarthy, *President*. W. W. Woodward, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 354.52	Loans on real estate	$110,995 00
Dues installment stock	145,837.05	Loans on stock pledged	15,303.00
Full paid stock	91,600.00	Installments on stock withdrawn	87,100.22
Premium and interest	124,761.21	Installments on stock matured	122,933.46
Fines	3,528.17	Int. or profits paid on st'k withdr'n.	49,802.24
Transfer fees	19 05	Int. or profits paid on st'k matured.	116,970.36
Loans repaid	304,103 00	Expenses—salaries:	
Sales real estate	23,743.08	Officers	12,638.05
Expense fund	21,925 97	Office help	2,570.15
Other receipts:		Expenses—general	1,582 54
Profit account—sundry sources	1,875 08	Field	498 10
Foreclosure account	5,297 25	Office rent	840.00
Sundry account	13,062 55	Fee account	1,807.65
Suspense account	75 00	Collections	2,660.78
		Refunding	29.82
		Printing and supplies	655.20
		Personal account	217 85
		Furniture and fixtures	16.90
		Other disbursements:	
		Sundry account	19,745.61
		Suspense account	30.00
		Full paid stock withdrawn	106,700.00
		Prepaid stock withdrawn	11,550 00
		Foreclosure account	28,079 20
		Real estate account	14,790.56
		Cash on hand and in treasury	27,396 80
Total receipts	$735,182.04	Total disbursements	$735,182.04

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$886,305.00	Paid in on installment stock	$607,232.65
Loans on stock pledged	24,243.00	Paid in on full paid stock, 8 per cent	12,600.00
Premium and int. earned and unp'd.	17,696 88	Paid in on full paid stock, 7 per cent	75,900.00
Real estate acquired	70,983.75	Paid in on prepaid stock	23,680.00
Due for insurance and taxes and costs from borrowers	5,661.58	Profits (apportioned)	331,046.78
Other assets:		Profits (undivided)	17,696 88
Foreclosure account	28,647.14	Expense fund	5,039.92
Real estate sold on contract	14,784.02	Other liabilities:	
Cash in treasury	27,396.80	Suspense account	146 01
		Contingent account	375 92
Total assets	1,073,718.17	Total liabilities	1,073,718.17

KEOKUK LOAN AND BUILDING ASSOCIATION.

Located at Keokuk.

Incorporated March 2, 1872. Commenced business March 2, 1872.

SAMUEL E. CAREY, *President.* J. A. M. COLLINS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,131.58	Loans on real estate	$ 43,879 61
Dues installment stock	33,573.85	Installments on stock withdrawn	15,126.75
Premium	6,740.70	Interest or profits paid on stock withdrawn	8,742 45
Interest	20,595.71	Taxes and insurance paid	1,973.20
Loans repaid	13,190.59	Expenses—salaries:	
Taxes and insurance repaid	2,579.49	Secretary	1,350.00
Expense fund	845.00	Directors	390.00
Other receipts:		Office help	162 50
Borrowed money	20,955.63	Filing report with auditor	5 00
Salary	100.00	Expenses—general	481.30
		Postage, revenue stamps, etc	47 08
		Office rent	156 00
		Security bond of secretary	50.00
		Burglar alarm and electric fan	42 00
		Traveling expense	21 30
		Printing and supplies	61.40
		Other disbursements:	
		Borrowed money	27,061.18
		Cash on hand and in treasury	143.07
Total receipts	$ 99,712.84	Total disbursements	$ 99,712.84

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$219,893.43	Paid in on installment stock	$116,865.90
Due for insurance and taxes from borrowers	5,212.37	Profits (divided)	66,069.04
Stock in Keokuk Mercantile Ass'n.	1,900 00	Other liabilities:	
Cash in treasury	143.07	Borrowed money	44,213 93
Total assets	$227,148.87	Total liabilities	$227,148.87

LAKE CITY BUILDING AND LOAN ASSOCIATION.

Located at Lake City.

Incorporated August 26, 1895. Commenced business September 1, 1895.

L. F. DANFORTH, *President.* G. B. WHEELER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,079.49	Loans on real estate	$ 250.00
Dues installment stock	1,930.98	Installments on stock withdrawn	4,273.20
Premium	285.00	Int. or profits paid on st'k withdr'n.	235.47
Interest	317.60	Expenses—salaries:	
Membership fees	1.00	Officers	25.00
Loans repaid	1,750.00	Expenses—general:	
		Advertising	10.00
		Printing and supplies	5.00
		Other disbursements:	
		Taxes	22.00
		Recording release	.50
		Revenue stamps	.12
		Cash on hand and in treasury	1,342.73
Total receipts	$ 6,364.02	Total disbursements	$ 6,364.02

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 3,525.00	Paid in on installment stock	$ 3,859.20
Cash in treasury	1,342.73	Profits (divided)	928.74
		Profits (undivided)	1.04
		Expense fund	78.75
Total assets	$ 4,867.73	Total liabilities	$ 4,867.73

LA PORTE BUILDING AND LOAN ASSOCIATION.

Located at La Porte.

Incorporated March 17, 1884. Commenced business April 2, 1884.

P. L. HAYZLETT, *President.* A. VAN VALKENBURG, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.
Cash in treasury at commencement of fiscal year	$ 3,256.35
Dues installment stock	3,220.50
Interest	60.00
Fines	1,542.00
Membership fees	28.70
Transfer fees	5.00
Loans repaid	2,500.00
Taxes and insurance repaid	1.00
Total receipts	$ 11,311.55

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 19,545.00	Paid in on installment stock	$ 14,454.00
Interest earned and unpaid	120.33	Installments paid in advance	27.00
Other assets:		Interest paid in advance	33.40
Dues unpaid	6.50	Profits (divided)	3,398.07
Fines unpaid	2.60	Other liabilities:	
Cash in treasury	213.93	Orders outstanding	2,000.00
		Interest due on orders	76.89
Total assets	$ 19,898.36	Total liabilities	$ 19,898.36

LEE COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Keokuk.

Incorporated September 1, 1885. Commenced business September 1, 1885.

SAMUEL E. CAREY, *President.* J. A. M. COLLINS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr	$ 116.04	Loans on real estate	$ 14,511.48
Dues installment stock	29,507.95	Installments on stock withdrawn	37,415.35
Premium	5,002.25	Int. or profits paid on st'k withdr'n.	31,535.63
Interest	14,482.02	Taxes and insurance paid	1,792.77
Loans repaid	7,554.70	Expenses—salaries	1,440.00
Matured loans	47,355.00	Filing report with auditor	5.00
Taxes and insurance repaid	1,662.45	Directors	262.00
Expense fund	527.10	Office help	82.25
Other receipts:		Expenses—general	471.85
Borrowed money	18,550.00	Postage, revenue stamps, etc	23.74
Salary returned	190.00	Office rent	78.00
		Bond of secretary	50.00
		Examina'n of sec'y and treas. acct	21.00
		Printing and supplies	59.45
		Burglar alarm and electric fan	21.00
		Telephone	13.05
		Traveling expense	10.65
		Other disbursements:	
		Borrowed money	35,807.43
		Profit and loss	17.20
		Cash on hand and in treasury	1,399.76
Total receipts	$124,947.51	Total disbursements	$124,947.51

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$160,545.88	Paid in on prepaid stock	$ 88,903.35
Tax certificates	2,526.10	Profits (divided)	39,576.14
Cash in treasury	1,399.76	Other liabilities:	
		Borrowed money	35,922.25
Total assets	$164,401.74	Total liabilities	$164,401.74

LE MARS BUILDING AND LOAN ASSOCIATION.

Located at Le Mars.

Incorporated December, 1892. Commenced business January 1, 1893.

J. S. STRUBLE, *President*. W. S. FREEMAN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 171.18	Loans on real estate	$ 10,035.00
Dues installment stock	18,557.60	Loans on stock pledged	2,140.00
Full paid stock	5,000 00	Installments on stock withdrawn	25,731.65
Prepaid stock	770.00	Profits on stock withdrawn	5,475.40
Premium / Interest	12,720.63	Interest paid on stock withdrawn and bills payable.	911.24
Fines	137.27	Taxes and insurance advanced	772.11
Membership fees	392.00	Expenses—salaries:	
Transfer fees	8.30	Officers	1,156.00
Loans repaid	18,884.47	Directors	60.00
Taxes and insurance repaid	554.36	Office help	540.00
Sales real estate	3,515.13	Expenses—general:	
Expense fund	2,276.25	Traveling	163.16
Other receipts:		Office rent	98.92
Foreclosure	6,116.01	Collections local treasurer	258.96
Judgment account	1,116.15	Advertising	2.40
Bills receivable	1.000.00	Loan ex. rec. and abst. etc	29.25
Real estate sold on contract	564 51	Legal service	154.00
Suspense account	28.38	Agent's commission	414.00
Contingent account	58.09	Printing and supplies	176.78
Profit on withdrawals	781.91	Postage	69.30
		Other disbursements:	
		Cash dividends	1,050.77
		Suspended account	28.20
		Real estate sold on contract	3,831.28
		Real estate acquired	6,611.00
		Foreclosure account	1,644.15
		Discontinued advance payments	2.43
		Debenture bonds	10,000.00
		Sundry losses	40.96
		Contingent account	261.30
		Cash on hand and in treasury	953.88
Total receipts	$72,602.24	Total disbursements	$ 72,602.24

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$81,190.00	Paid in on installment stock	$ 62,436.00
Loans on stock pledged	2,645.00	Paid in on full paid stock	4,800.00
Premium earned and unpaid / Interest earned and unpaid	1,690.39	Paid in on prepaid stock	9,550.00
Real estate acquired	10,666.41	Installments paid in advance	315.90
Due for insurance and taxes from borrowers	1,005.12	Premiun and int. paid in advance	29.53
Other assets:		Interest accrued on bills payable	13.00
Real estate sold on contract	4,776.77	Profits (divided)	25,132.06
Office furniture	150.00	Profits (undivided)	1,039.87
Foreclosure account	1,747.34	Expense fund	33.50
Cash in treasury	953.88	Surplus	866.88
		Other liabilities:	
		Bills payable	750.00
		Suspended account.	147.51
Total assets	$104,825 41	Total liabilities	$104,825.41

LINN COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Marion.

Incorporated May 29, 1886. Commenced business May 29, 1886.

T. R. ALEXANDER, *President*. C. H. KURTZ, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 919.03	Loans on real estate	$ 13,950.00
Dues installment stock	28,930.60	Loans on stock pledged	840.00
Interest	3,520 48	Installments on stock withdrawn	11,135 44
Fines	98.15	Installments on stock matured	10,004.80
Loans repaid	780 00	Taxes and insurance paid	120.06
Taxes and insurance repaid	66 75	Expenses—salaries:	
Other liabilities:		Officers, secretary	200.00
Pass books	12 75	Expenses—general:	
Withdrawal discounts collected	17 71	Printing and supplies	2.25
Temporary loan	2,000.00	Other disbursements:	
Rents	54.00	Auditor of state	5.00
		Interest on temporary loan	26.67
		Overpayment of loan refunded to borrower	10.64
		Repairs on real estate	45.14
		Cash on hand and in treasury	54.47
Total receipts	$ 36,394 47	Total disbursements	$ 36,394.47

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$42,420.00	Paid in on installment stock	$ 44,669.40
Loans on stock pledged	2,415.00	Profits (undivided)	127.45
Real estate acquired	817.33	Other liabilities:	
Tax certificates	41.96	Temporary loan	2,000.00
Due for insurance and taxes from borrowers	48.09		
Cash in treasury	54 47		
Total assets	$46,796.85	Total liabilities	$ 46,796 85

LYON COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Rock Rapids.

Incorporated September, 1895. Commenced business November, 1895.

H. B. PIERCE, *President*. E. L. PATCH, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 38.33	Loans on real estate	$ 550.00
Dues installment stock	1,081.57	Paid up stock redeemed	200.00
Prepaid stock	180.00	Installments on stock withdrawn	317.90
Premium	128.78	Interest paid on paid up stock	26.00
Interest	257.47	Interest or profits paid on stock withdrawn	50.78
Fines	2.85	Expenses—salaries:	
Expense fund	80.14	Officers	60.00
Other receipts	.50	Expenses—general:	
		Advertising	1.95
		Other disbursements:	
		Money advanced to expense fund	2.04
		Auditor of state	5.00
		Postage, revenue and exchange	2.20
		Interest on money advanced expense fund	7.20
		Error in former report	59.10
		Cash on hand and in treasury	387.32
Total receipts	$ 1,769.59	Total disbursements	$ 1,769.59

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 3,600.00	Paid in on installment stock	$ 2,964.77
Loans on stock pledged	60.00	Paid in on full paid stock	200.00
Premium earned and unpaid	2.66	Paid in on prepaid stock	229.93
Interest earned and unpaid	5.34	Profits (divided)	571.66
Cash in treasury	387.32	Profits (undivided)	80.08
		Expense fund	2.98
		Surplus	6.00
Total assets	$ 4,055.32	Total liabilities	$ 4,055.32

LYONS BUILDING AND LOAN ASSOCIATION.

Located at Lyons.

Incorporated February 21, 1881. Commenced business March 8, 1881.

D. B. SNYDER, *President*. W. E. JORDAN, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,090.51	Loans on real estate	$ 2,400.00
Dues installment stock	12,409.05	Loans on stock pledged	200.00
Interest	2,842.06	Installments on stock withdrawn	14,630.84
Fines	26 98	Installments on stock matured	19,900.00
Loans repaid	20,670 00	Taxes and insurance paid	109.17
Taxes and insurance repaid	92.94	Expenses—salaries	380.00
Sales real estate	3,188.72	Expenses—general	92.95
Other receipts:		Office rent	100.00
Books	.50	Other disbursements:	
Rents	163.50	Repairs on property, etc	150.45
Court costs	76.45	Court costs	76.45
		State auditor's fees	5.00
		Cash on hand and in treasury	3,435.85
Total receipts	$41,560 71	Total disbursements	$ 41,560.71

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$29,800.00	Paid in on installment stock	$ 33,386.61
Loans on stock pledged	750.00	Interest paid in advance	191.48
Interest	581.41	Profits (divided)	1,064.05
Real estate acquired	2,342.62	Profits (undivided)	2,475.43
Due for insurance and taxes from borrowers	379.46	Other liabilities:	
Cash in treasury	3,455.85	Reserve fund	209.85
Total assets	$37,309.42	Total liabilities	$ 37,309.42

MAQUOKETA BUILDING AND SAVINGS ASSOCIATION.

Located at Maquoketa.

Incorporated August, 1887. Commenced business September 3, 1887.

W. B. SUTHERLAND, *President*. C. W. FARR, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 376.43	Loans on real estate	$ 14,670.00
Dues installment stock	26,136 85	Loans on stock pledged	1,115.00
Full paid stock	500.00	Installments on stock withdrawn / Installments on stock matured	22,721.39
Membership fees	8 05	Taxes and insurance paid	68 66
Loans repaid	15,057.86	Expenses—salaries	240.00
Other receipts:		Office help	11 25
Rent	160.28	Expenses—general:	
		Printing and supplies	22 20
		Other disbursements:	
		Auditor of state	5.00
		Sundries	16.52
		Repairs on property	19.00
		Cash on hand and in treasury	3,348 95
Total receipts	$42 238.97	Total disbursements	$ 42,238.97

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$63,310 00	Paid in on installment stock	$ 70,349 01
Loans on stock pledged	505.80	Paid in on full paid stock	500.00
Interest earned and unpaid	1,823.80	Profits (divided) / Profits (undivided)	2,022 64
Real estate acquired	4,046.47	Surplus	4 12
Other assets:		Guaranty fund, sinking	215.44
Overdrafts	57 19		
Cash in treasury	3,348 95		
Total assets	$73,091.21	Total liabilities	$ 73,091 21

MASON CITY BUILDING AND LOAN ASSOCIATION.

Located at Mason City.

Incorporated February, 1880. Commenced business February, 1880.

JOHN D. GLASS, *President.* R. VALENTINE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,427.98	Loans on real estate	$ 29,750.00
Dues installment stock	40,812 00	Installments on stock withdrawn	44,918.00
Premium	2,483.30	Profits paid on stock withdrawn	14,346 62
Interest	9,601.89	Expenses—salaries	600.00
Fines	436.62	Expenses—general:	
Membership fees	70.70	Printing and supplies	27.00
Transfer fees	2 00	Other disbursements:	
Loans repaid	38,250.00	Repairs on real estate	56.98
Other receipts:		Judgments	436.43
Rents	28.05	Cash on hand and in treasury	3,982 34
Profit on foreclosure	4.89		
Total receipts	$94,117.43	Total disbursements	$ 94,117.43

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$115,675.00	Paid in on installment stock	$ 99,975.00
Premium earned and unpaid	80 02	Installments paid in advance	928.00
Interest earned and unpaid	311.39	Premium paid in advance	60.67
Real estate acquired	1,109 38	Interest paid in advance	232.49
Judgments	436.43	Profits (divided)	20,750.60
Other assets:		Profits (undivided)	184.80
Dues unpaid	537.00		
Cash in treasury	3,982.34		
Total assets	$122,131.56	Total liabilities	$ 122,131 56

MECHANICS' BUILDING ASSOCIATION.

Located at Sioux City.

Incorporated May 21, 1881. Commenced business June 1, 1881.

E. W. RICE, *President.* E. H. BUCKNAM, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 3,634.82	Loans on real estate	$ 2,616.00
Dues installment stock	6,275.00	Loans on stock pledged	3,235.00
Interest	3,368.23	Installments on stock withdrawn	1,305.00
Fines	80.85	Time certificates deposited	7,500.00
Loans repaid	3,145.35	Expenses—salaries:	
Taxes and insurance repaid	534.33	Officers, secretary	480.00
Sales real estate	1,300.00	Expenses—general: Auditor's expert accountant	25.00
Other receipts:		Office rent	60.00
Rentals rec. on property acquired	300.00	Minor repairs	39.85
		Advertising and printing	12.45
		Stamps, postage and record'g fees	18.10
		Water rent	7.50
		Printing and supplies	17.50
		Other disbursements:	
		Interest and taxes advanced to protect mortgaged claims	635.91
		Repairs and charges on real estate acquired	127.63
		Interest refunded	18.12
		Cash on hand and in treasury	2,300.44
Total receipts	$18,638.58	Total disbursements	$ 18,638.58

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$34,738 00	Paid in on installment stock	$ 54,708.00
Loans on stock pledged, and time certificates deposited	23,850.00	Profits (undivided)	14,708.83
Loans on personal endorsement	1.50		
Real estate acquired	4,704.21		
Tax certificates	1,074.17		
Due for insurance and taxes from borrowers	1,748 31		
Other assets:			
Unpaid dues and interest	851.70		
Cash in treasury	2,300.44		
Total assets	$69,416.83	Total liabilities	$ 69,416.83

MERCHANTS AND MECHANICS LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Davenport.

Incorporated February 18, 1889. Commenced business March 4, 1889.

P. W. McMahus, *President*. Joseph Ochs, *Secretary*.

Annual statement for the fis cal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 5,749.63	Loans on real estate	$ 17,600.00
Dues installment stock	24,069.50	Loans on stock pledged	4,585.00
Interest	13,820.79	Installments on stock withdrawn	25,180.00
Books pass Fines Membership fee Transfer fees	1,474.62	Interest or profits paid on stock withdrawn	9,369.14
Loans repaid, stock	3,795.00	Expenses—salaries. Officers, secretary	900 00
Taxes and insurance repaid	91.65	Expenses—general	116.11
Sales real estate	1,277.83	Other disbursements: Real estate	903.24
Other receipts:		Taxes and insurance paid	157.85
Loan repaid, real estate	20,000 00	Certificate of deposit	9,000.00
Certificates of deposit	6,500.00	Cash on hand and in treasury	9,021.29
Costs	33.61		
Total receipts	$76,832.63	Total disbursements	$ 76,832.63

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$161,900.00	Paid in on installment stock	$ 146,002.50
Loans on stock pledged	14,243.00	Installments paid in advance	36.00
Interest earned and unpaid	1,839.30	Interest paid in advance	48.65
Due for insurance and taxes from borrowers	126.93	Profits (divided)	63,707.56
Other assets:			
Real estate foreclosure	1,013.69		
Certificate of deposit	18,500.00		
Accrued interest on certificate	701.38		
Fixtures, safe	150.00		
Unpaid fines	95.62		
Unpaid installments	2,203.50		
Cash in treasury	9,021.29		
Total assets	$209,794 71	Total liabilities	$ 209,794.71

MUTUAL BENEFIT BUILDING AND LOAN ASSOCIATION.

Located at Atlantic.

Incorporated January 8, 1891. Commenced business January 8, 1891.

J. B. ROCKFELLOW, *President.* GEO. E. PENNELL, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$13,976 69	Loans on real estate	$ 29,996.86
Dues installment stock	13,549.51	Loans on stock pledged	7,790.09
Full paid stock	700.00	Installments on stock withdrawn	12,966.94
Prepaid stock	905.00	Interest on profits paid on stock withdrawn and interest coupons	2,769 95
Premium	7,895.49	Insurance paid	213.32
Interest	10,454.99	Expenses—salaries:	
Fines	290.81	Officers	1,650.00
Loans repaid	34,070.69	Directors	366.00
Taxes and insurance repaid	54.75	Expenses—general	28.18
Sales real estate	4,784.25	Collections, etc	163.16
Expense fund	3,440.41	Office expense	158.12
Other receipts:		Recording fees	90.45
Office building and fixtures acct	50.00	Surety bonds	60.00
Tax certificates	434.10	Soliciting fees	37.80
		Legal service	115.00
		Inspection of properties	290.33
		Printing and supplies	239 92
		State auditor	10.00
		State and local examiner	47.98
		Other disbursements:	
		Paid expense fund from earnings share of ex. classes D, E and F	1,463 66
		Office building and furniture	1,372.22
		Tax certificates	437.95
		Sheriff's certificates	1,958.12
		Real estate	5,678 33
		Cash on hand and in treasury	21,783.48
Total receipts	$89,506.69	Total disbursements	$ 89,506 69

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$154,075 28	Paid in on installment stock	$ 70,283.75
Loans on stock pledged	12,078.55	Paid in on full paid stock	200.00
Real estate acquired	4,695.83	Paid in on prepaid stock	57,520.00
Tax certificates	1,012.95	Profit and loss	141.64
Due for ins. and taxes from borro'rs	397.09	Interest	34,513.27
Other assets:		Premium	23,168.79
Office building and fixtures	4,830.45	Fines	4,782 81
Due from First Nat'l bank Griswold	61.65	Rent	32.50
Sheriff's certificates	1,958 12	Transfer	79.00
Cash in treasury	21,783.48	Profits (undivided)	72,718.01
		Expense fund	121 64
Total assets	$200,842.40	Total liabilities	$200,842.40

MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Hull.

Incorporated August, 1888. Commenced business July, 1888.

E. C. Stevens, *President.* **J. S. Wilson, *Secretary.***

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 685.42	Loans on real estate	$ 100.00
Dues installment stock	873 50	Installments on stock withdrawn	2,538.50
Premium	417.78	Installments on stock matured	105.00
Interest	445.86	Int. or profits paid on st'k withdr'n.	1,724 00
Fines	44.45	Taxes and insurance paid	90.18
Loans repaid	3,750.00	Expenses—salaries	220.15
Taxes and insurance repaid	77.22	Expenses—general	18.28
Other receipts:		Other disbursements:	
Rents	337.70	Matured stock	1,000.00
Attorney fees repaid	9 52	Interest on farm loan	124.40
Abstract sold	3.50	Releasing judgment on real estate	23.00
		Looking after real estate	8 52
		Cash on hand and in treasury	682.92
Total receipts	$ 6,644.95	Total disbursements	$ 6,644.95

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 3,560.00	Paid in on installment stock	$ 3,403.00
Premium earned and unpaid	6.25	Profits (undivided)	2,231.45
Interest earned and unpaid	44.02	Expense fund	101 21
Real estate acquired	4,288.97	Surplus	500.00
Other assets:		Other liabilities:	
Delinquent dues (installments)	17 00	Int. accrued on mortgage on real estate	112.00
Cash in treasury	682.92	Rent paid in advance	12.50
		Mortgages assumed on real estate	2,240.00
Total assets	$ 8,599.16	Total liabilities	$ 8,599.16

MUTUAL HOME LOAN AND SAVINGS ASSOCIATION.

Located at Grinnell.

Incorporated March 29, 1895. Commenced business April 3, 1895.

O. T. FRISBIE, *President*. J. F. WILSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 3,261.27	Loans on real estate	$ 17,015.00
Dues installment stock	5,702.91	Installments on stock withdrawn	3,708.70
Full paid stock	13,600.00	Int. or profits paid on stk withdraw.	135.22
Premium	488.67	Expenses—salaries	120.00
Interest	2,857.26	Expenses—general	88.72
Fines	20.89	Other disbursements:	
Loans repaid	5,070.80	Dividends	2,043.69
Other receipts:		Withdrawals paid up stock	7,800.00
Pass books and certificates	20.00	Interest paid	10.41
Borrowed money	2,400.00	Borrowed money repaid	2,450.00
		Books	9.00
		Cash on hand and in treasury	56.06
Total receipts	$33,421 80	Total disbursements	$ 33,421.80

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$42,249.04	Paid in on installment stock	$ 8,401.52
Loans on stock pledged	88.89	Paid in on full paid stock	33,250.00
Premium earned and unpaid	9.62	Profits (divided)	1,001.42
Interest earned and unpaid	179.80	Surplus	989.97
Other assets:			
Books and stationery	60.00		
Cash in treasury	56.06		
Total assets	$42,642.91	Total liabilities	$ 42,642.91

MUTUAL LOAN AND SAVINGS ASSOCIATION.

Located at Tama.

Incorporated April 3, 1889. Commenced business May 1, 1889.

J. B. MURDOUGH, *President.* C. H. TANNER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$10,231.00	Loans on real estate..	$ 7,800.00
Dues installment stock	12,900.00	Installments on stock withdrawn	6,883.50
Premium	2,301.73	Installments on stock matured	25,100 00
Interest	5,370.71	Int. or profits pd on st'k withdrawn.	4,095.16
Fines	44.25	Taxes and insurance paid	13.50
Membership fees	69.25	Expenses—salaries:	
Transfer fees	7 70	Officers, secretary	175.00
Loans repaid	15,760.00	Expenses—general:	
Other receipts:		Printing and supplies	71.40
Miscellaneous interest	33.36	Other disbursements:	
Penalties	.25	Interest paid	62.12
		Bills payable	150.00
		Overcrafts	473.30
		Cash on hand and in treasury	1,894.27
Total receipts	$46,718 25	Total disbursemetns	$ 46,718 25

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$68,300.00	Paid in on installment stock	$ 28,065.50
Loans on stock pledged	625.00	Paid in on full paid stock	12,900.00
Premium earned and unpaid	189.03	Installments paid in advance	28.00
Interest earned and unpaid	441.06	Premium	14.01
Due for ins. and t'xes from borr'w'rs.	13.50	Interest	32.68
Other assets:		Profits (divided)	29,484.19
Installments due	443.50	Other liabilities:	
Cash in treasury	1,894.27	Bills payable	925.00
		Dues unpaid	443 50
		Interest unpaid	13 50
Total assets	$71,906.38	Total liabilities.	$ 71,906 38

NATIONAL BUILDING AND SAVINGS ASSOCIATION.

Located at Boone.

Incorporated October, 1891. Commenced business November, 1891.

S. L. MOORE, *President.* **JOHN S. CROOKS, *Secretary***

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 5,146.40	Loans on real estate	$ 22,950.30
Dues installment stock	34,743.74	Loans on stock pledged	4.50
Full paid stock	6,100.00	Installments on stock withdrawn	104,234.28
Prepaid stock	29,440 00	Int. or profits pd on st'k withdrawn	32,078.90
Premium	14,610 85	Foreclosure account	2,244.22
Interest	14,539.30	Taxes and insurance paid	1,940.67
Fines	622 48	Real estate account	1,754.13
Membership fees	37 00	Expenses—salaries:	
Transfer fees	6 40	Officers	2,750 00
Loans repaid	68,620.00	Directors	2,400.00
Taxes and insurance repaid	948.32	Office help	1,320.00
Sales real estate	1,339 10	Agents	225.20
Expense fund	8,162.63	Expenses—general:	
Other receipts;		Local secretaries for collecting	610.25
Received on foreclosure and real estate acc't, acc't stock applied and on re'l estate acc't, acc't rents	3,232 30	Office rent	325.00
Interest on ins notes and tax certificates	120 11	Examining and closing loans	795 86
		Advertising	15.50
		Ex refunded, acc't withdrawals	772 31
		Postage	203 03
		Printing and supplies	202.45
		Revenue stamps	31.00
		Other disbursements:	
		Int., premiums and fines refunded	14.85
		Expense transferred account full paid stock	643.30
		Paid real estate examiner	37 06
		Sundry expense, fuel, exchange, express, etc.	269 90
		Cash on hand and in treasury	10,402.42
Total receipts	$187,668.63	Total disbursements	$187,668.63

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$257,950.00	Paid in on installment stock	$137,608 68
Loans on stock pledged	1,215.00	Paid in on full paid stock	16,450 00
Premium earned and unpaid	734.50	Paid in on prepaid stock	97,340.00
Interest earned and unpaid	7,489.10	Incompleted loans	50.04
Real estate acquired	33,097 64	Profits (divided)	70,903.56
Judgments in foreclosure	18,709.36	Profits (undivided)	16,103 39
Due for ins. and taxes from borr'w'rs	3,623.66	Expense fund	144.41
Other assets:		Other liabilities:	
Accrued fines	415.19	Contingent fund	1,794.79
Furniture and fixtures	151 00		
Cash in treasury	10,402.42		
Total assets	$340,394.87	Total liabilities	$340,394.87

NORMAL SAVINGS AND LOAN ASSOCIATION.

Located at Cedar Falls.

Incorporated January 27, 1892. Commenced business January 27, 1892.

F. WEIBBARD, *President*. JESSE HIGBY, *Secretary*.

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,317.27	Loans on real estate	$ 4,700.00
Dues installment stock	3,776.52	Loans on stock pledged	1,594.17
Prepaid stock	500.00	Installments on stock withdrawn	312.00
Premium	1,090.15	Int. or profits paid on st'k withdr'n.	24.72
Interest	912 79	Int. allowed on advance payments.	.21
Fines	1.10	Expenses—salaries:	
Loans on stock repaid	1,153.87	Officers.	316.00
Real estate	423.60	Office help	108 00
Expense fund	392.58	Other disbursements:	
Other receipts:		Prepaid stock withdrawn	200.00
Balance due from 1897 from New Hartford board	6 00	Filing annual statement	10.00
		Auditor's fee.	18.85
		Collections and exchange	37.05
		Full paid stock withdrawn	800.00
		Interest on full paid stock, etc	95.43
		Cash on hand and in treasury	1,357.00
Total receipts	$ 9,573 98	Total disbursements	$ 9,573.98

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$20,475 00	Paid in on installment stock	$ 12,805.46
Loans on stock pledged	575.30	Paid in on full paid stock	900.00
Due for insurance and taxes from borrowers	40.00	Paid in on prepaid stock	3,050 00
Cash in treasury	1,357.00	Profits (divided)	5,417.43
		Profits (undivided)	239 54
		Expense fund.	21.30
		Other liabilities:	
		Contingent fund	13.57
Total assets	$22,447.30	Total liabilities	$ 22,447.30

NORTHWESTERN BUILDING AND LOAN ASSOCIATION.

Located at Inwood.

Incorporated February 1, 1893. Commenced business February 1, 1893.

J. A. BRANDE, *President.* E. J. SKEWIS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,910.23	Loans on real estate	$ 4,200.00
Dues installment stock	3,411.00	Installments on stock withdrawn	3,744.50
Premium } Interest }	2,560.12	Int. or profits paid on st'k withdr'n	1,672.85
Fines	74 81	Taxes and insurance paid	9.09
Membership fees	18.50	Expenses—salaries	100.00
Loans repaid	2,050 00	Expenses—general:	
Taxes and insurance repaid	8.95	State auditor's fees	5.00
Sales real estate	69.75	Advertising	8.25
Other receipts:		Cash on hand and in treasury	394.63
Pass books	1.75		
Interest	29.21		
Total receipts	$10,134.42	Total disbursements	$ 10,134.42

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$20,315.00	Paid in on installment stock	$ 13,894.50
Loans on stock pledged	200.00	Installments paid in advance	11.50
Premium earned and unpaid } Interest earned and unpaid }	70.15	Premium } Interest }	7.44
Real estate sold on contract	130 25	Profits (divided)	7,211.36
Due for ins. and taxes fr'm borrw'rs.	7.98	Profits (undivided)	1.71
Other assets:			
Unpaid dues	38.50		
Cash in treasury	394.63		
Total assets	$21,156 51	Total liabilities	$ 21,156.51

NORTHWESTERN DEPOSIT AND INVESTMENT COMPANY.

Located at Holstein.

Incorporated February 1, 1892. Commenced business February 2, 1892.

J. T. WALKER, *President.* H. G. KRANZ, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 102.78	Loans on real estate	$ 23,425.00
Dues installment stock	14,752.13	Loans on stock pledged	17,685.00
Full paid stock	4,800.00	Installments on stock withdrawn	7,571.86
Prepaid stock	1,600.00	Full paid stock withdrawn	1,800.00
Premium	5,091.87	Dividends paid full paid stock	891.46
Interest	4,355.55	Interest or profits paid on stock withdrawn	3,089.76
Fines	115.58	Taxes and insurance paid	133.91
Membership fees	33 00	Expenses—salaries:	
Transfer fees	2.10	Officers	570.00
Loans repaid	23,075.00	Directors	324.00
Taxes and insurance repaid	148.40	Office help	32.00
Sales real estate	353.66	Expenses—general:	
Sales real estate, costs repaid	9.35	Cost on sale of real estate	9.35
Expense fund, dues and sundries	1,355.64	Fees recording abstract, collections, state examiner, appraisers and membership	295.95
Expense fund, from full paid and prepaid stock	295.53	Advertising, printing, postage, freight, express and sundries	396.55
Other receipts:		Legal service	32.00
Profits from withdrawals	394.69	Interest on advance payments	12.07
Profits from lapses	27.00	Other disbursements:	
On real estate	19.52	Insurance on real estate	13.25
Interest on real estate	57.52	Traveling and mileage	247.11
Abstract fees	80 00	Expense from full paid and prepaid stock	295.53
Appraisers' fees	8 00	Profits on withdrawals and lapsed stock	421 69
Recording	1.50	Interest on real estate	57.22
		Paid for members	146.40
		Company taxes	11.80
		Repairs on real estate	14 36
		Cash on hand and in treasury	382.55
Total receipts	$56,698 83	Total disbursements	$ 56,698 83

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$73,475.00	Paid in on installment stock	$ 55,054.43
Loans on stock pledged	19,330 00	Paid in on full paid stock	10,600.00
Premium earned and unpaid	912.25	Paid in on prepaid stock	3,400.00
Interest earned and unpaid	820.70	Profits (divided), installment stock	24,608.09
Real estate acquired	601.84	Profits (undivided)	212 00
Due for insurance and taxes from borrowers	36 33	Expense fund	11.08
Other assets:		Contingent fund	700.00
Furniture and fixtures	246 46	Other liabilities:	
Sundry amounts paid for members	146.40	Undivided profits	145.32
Cash in treasury	382.55	Profits divided on prepaid stock	1,208.16
		Abstract fees	12.50
Total assets	$95,951.53	Total liabilities	$ 95,951.53

NORTHWESTERN SAVINGS AND LOAN ASSOCIATION.

Located at Des Moines.

Incorporated October 8, 1894. Commenced business November, 1894.

E. C. Spinney, *President.* **J. B. Flynn, *Secretary.***

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,523.06	Loans on real estate	$ 1,000.00
Dues installment stock	8,458.91	Loans on stock pledged	310.00
Premium	765.62	Installments on stock withdrawn	24,478.37
Interest	10.15	Paid up stock withdrawn	1,125.00
Loans repaid	20,275.00	Prepaid stock withdrawn	100.00
Taxes and insurance repaid	34.80	Interest or profits paid on stock withdrawn	207.77
Expense fund	616.25	Taxes and insurance paid	173.36
Other receipts:		Expenses—salaries	881.58
Stock loans	788 80	Expenses—general	425.91
Rents	60.00	Sundries	45.45
Furniture and fixtures	15.00	Other disbursements:	
Sundries	34.20	Expense fund	280.04
Amounts payable	824.90	Cash on hand and in treasury	369.21
Total receipts	$29,406.69	Total disbursements	$ 29,406.69

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 1,450.00	Paid in on installment stock	$ 891.42
Cash in treasury	369.21	Profits (undivided)	922.27
		Expense fund	5.52
Total assets	$ 1,819.21	Total liabilities	$ 1,819.21

OSAGE BUILDING AND LOAN ASSOCIATION.

Located at Osage.

Incorporated May 15, 1893. Commenced business July 31, 1893.

J. H. SWEENEY, *President*. G. D. PATTINGILL, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,877.93	Loans on real estate	$ 550.00
Dues installment stock	2,325.00	Installments on stock withdrawn	2,487.75
Premium	365.26	Int. or profits paid on stk withd'wn	416.45
Interest	456.59	Taxes and insurance paid	47.59
Fines	78.60	Expenses—salaries:	
Membership fees	1.25	Officers, secretary	50.00
Taxes and insurance repaid	4.10	Expenses—general:	
		Printing and supplies	21.83
		Other disbursements:	
		Interest on advance payments	8.05
		State auditor's fees	5.00
		Cash on hand and in treasury	1,532.06
Total receipts	$ 5,108.73	Total disbursements	$ 5,108.73

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 8,050.00	Dues paid in on installment stock	$ 8,796.00
Premium earned and unpaid	64.40	Installments paid in advance	73.60
Interest earned and unpaid	80.50	Premium paid in advance	1.20
Real estate acquired	2,191.31	Interest paid in advance	1.50
Due for ins. and taxes fr'm borrow'rs	5.65	Profits (divided)	2,951.90
Other assets:		Profits (undivided)	.51
Dues unpaid	81.00	Surplus	88.22
Fines unpaid	30.35	Other liabilities:	
Cash in treasury	1,522.06	Contingent fund	112.94
Total assets	$12,025.27	Total liabilities	$ 12,025.27

OSKALOOSA NATIONAL BUILDING LOAN AND INVESTMENT ASSOCIATION.

Located at Oskaloosa.

Incorporated December, 1894. Commenced business January 24, 1895.

CHAS. V. HOFFMAN, *President*. J. E. DAVIS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 134.20	Loans on real estate	$ 17,813.50
Dues installment stock	11,994.62	Bills payable	1,260.00
Full paid stock	100.00	Loans on stock pledged	511.00
Paid up	280.00	Installments on stock withdrawn	4,914.97
Prepaid stock	6,880.00	Prepaid on stock withdrawn	850.00
Premium	1,123.75	Interest paid on stock withdrawn	269.50
Interest	1,139.09	Interest paid on prepaid stock	181.40
Fines	168.33	Bills payable	20.53
Membership fees	293.00	Taxes and insurance paid	71.05
Transfer fees	10.00	Local treas. commission	196.40
Loans repaid, stock	456.78	Expenses—salaries	600.00
Loans repaid, mortgage	2,050.00	State fees	31.59
Taxes and insurance repaid	23.74	Directors	50.00
Expense fund	2,048.81	Expenses—general	218.01
Other receipts:		Light	22.01
Bills payable.	1,035 00	Office rent	120.00
Sundry expense, telephone chg. returned	1.25	Printing and supplies	134.88
Furniture and fixtures, freight returned	17.42	Furniture and fixtures	346.16
Davidson, per account	35 50	Other disbursements:	
Cruden, per account	.50	Davidson per account	80.38
Calvert, per account	.50	Eggers	1.40
Brugslon, per account	64.00	Suspense	10.02
Turperse, per account	34.78	Bingston	64.00
Gassage, per account, incomplete loan	137.85	Agent's commission	209.25
Snyder, per account, incomplete loan	531 50	Renewals	218.12
Snyder, per account, incomplete loan	2.00	Expense fund	32.00
Higein, per account, incomplete loan	2 50	Membership fees	4.00
Johnston	15.50	Postage	56.45
Hill	500.00	Fines	5.50
Lynch	123.00	Discounts on advance payments	20.75
		Cash on hand and in treasury	1,441.50
Total receipts	$29,254 11	Total disbursements	$ 29,254.11

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$31,503 50	Paid in on installment stock	$ 19,682.53
Loans on stock pledged	596 00	Paid in on full paid stock	100.00
Premium earned and unpaid	322.34	Paid in on prepaid stock	9,530 00
Interest earned and unpaid	318.60	Paid up stock	320 00
Due for insurance and taxes from borrowers	54.02	Installments paid in advance	393 50
Other assets:		Profits (undivided)	4,680.19
Membership fees, 1st and 2d payments on stock written prior to June 1, 1897	1,440.90	Other liabilities:	
Furniture and fixtures	365.33	Suspense account	83.12
Cash in treasury	1,441.50	Personal acct., incompleted loans	1,252.72
Total assets	$36,042 06	Total liabilities	$ 36,042.06

OTTUMWA LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Ottumwa.

Incorporated August, 1896. Commenced business October, 1896.

J. D. FERRIS, *President.* C. F. COLLISSON, *Secretary.*

Annual statement for the fiscal year ending December 31, 1896.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 725.42	Loans on real estate	$ 21,831.50
Dues installment stock	4,610.83	Installments on stock withdrawn	1,384.77
Full paid stock	18,800.00	Full paid matured	15,800.00
Interest	2,500.00	Int. or profits pd on stk withdrawn	2,042.86
Fines	6.35	Taxes and ins. pd and prop. acc't	335.19
Loans repaid	4.210 00	Expenses—salaries:	
Expense fund	451.69	Officers	350.00
Other receipts:		Cash on hand and in treasury	1,639.47
Bills payable	17,116.05		
Sundries	18.45		
Total receipts	$43,438.79	Total disbursements	$ 43,438.79

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$44,710 50	Paid in on installment stock	$ 6,898.71
Interest earned and unpaid	332.01	Paid in on full paid stock	22,800.00
Judgments, fines	16.50	Profits (undivided)	633.29
Other assets:		Other liabilities:	
Office furniture and fixtures	76.65	Contingent fund	70.61
Due on stock unpaid	654.53	Bills payable	17,091.05
Cash in treasury	1,693.47		
Total assets	$47,483.66	Total liabilities	$ 47,483.66

PAGE COUNTY BUILDING AND LOAN ASSOCIATION.

Located at Clarinda.

Incorporated September 11, 1897. Commenced business October 1, 1897.

H. R. SPRY, *President*. J. E. PHILLIPS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 854.50	Loans on real estate	$ 2,675.00
Dues installment stock	1,765.50	Installments on stock withdrawn	128.95
Full paid stock	200.00	Int. or profits paid on st'k withdr'n	.22
Premium	162.07	Expenses—salaries:	
Interest	255.58	Secretary	175.00
Fines	4.85	Expenses—general:	
Membership fees	15.42	Legal service—examin'g abstracts	24.00
Transfer fees	.50	Printing and supplies	28.35
Loans repaid	250.00	Auditor of state	5.00
Expense fund—attorney fees	14.00	Other disbursements:	
Other receipts:		Interest on B stock	105.43
Overdrafts	344.78	Interest on overdrafts	25.30
		B stock withdrawn	700.00
Total receipts	$ 3,867.15	Total disbursements	$ 3,867.15

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 3,825.00	Paid in on installment stock	$ 2,084.98
Premium earned and unpaid	1.60	Paid in on full paid stock	1,500.00
Interest earned and unpaid	2.40	Profits (divided)	64.17
Other assets:		Other liabilities:	
Expense account overdrawn	81.20	Overdrafts	344.78
Books and stationery	87.20	Undivided profits, 1897	53.55
Total assets	$ 3,997.40	Total liabilities	$ 3,997.40

PEOPLES BUILDING AND LOAN ASSOCIATION.

Located at Dubuque.

Incorporated June 1, 1885. Commenced business June 1, 1885.

GEORGE FRENGLER, *President*. W. A. LEATHERS, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,769 28	Loans on real estate	$ 2,211.00
Cash in secretary's hands at com. of fiscal year	73.40	Installments on stock withdrawn	16,363 00
Dues installment stock	7,440.50	Installments on stock matured	12,900.00
Interest	4,099.13	Int. or profits paid on st'k withdr'n.	3,089 40
Fines	4.85	Taxes and insurance paid	391.78
Membership fees	2.55	Expenses—salaries:	
Loans repaid	38,836.38	Officers	866 50
Taxes and insurance repaid	167.70	Directors	144.50
Sales real estate	1,350 00	Expenses—general	15.00
Other receipts:		Printing and supplies	27.10
Rents	236.15	Other disbursements:	
Borrowed money	9,000.00	Court costs	126.20
Court costs unpaid	100.60	Special taxes on real estate	488 50
		First series P. & L	15.00
		Bills payable paid off	12,000.00
		Repairs on real estate	24.80
		Interest on bills payable	369 42
		Cash on hand and in treasury	14,048 32
Total receipts	$64,080.52	Total disbursements	$ 64,080.52

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$15,194.65	Profits (undivided)	$ 844.07
Real estate acquired	9,288.39	Guaranty fund	1,500.00
Other assets:		Other liabilities:	
Furniture	72.20	Due former stockholders	36,259.49
Cash in treasury	14,048.32		
Total assets	$38,603 56	Total liabilities	$ 38,603.56

PEOPLES BUILDING AND LOAN ASSOCIATION.*

Located at Morning Sun.

Incorporated February 20, 1891. Commenced business March 1, 1891.

J. P. LATTA, *President*. J. K. LATTA, *Secretary*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 2,681.00	Expenses—salaries:	
Interest	437 07	Officers	$ 80.00
Loans repaid	4,358.60	Expenses—general:	
		Legal service	1.30
		Other disbursements:	
		Filing fees, annual statement	10.00
		Payment on all stock in ass'n	7,382.07
Total receipts	$ 7,476 67	Total disbursements	$ 7,476 67

*Gone out of business.

PEOPLES BUILDING AND LOAN ASSOCIATION.*

Located at Maquoketa.

Incorporated December 31, 1897. Commenced business March 1, 1898.

MORTIMER RICE, *President.* **W. C. MORDEN, *Secretary***

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock	$ 1,833.60	Loans on real estate	$ 2,483.30
Full paid stock	1,550.00	Installments on stock withdrawn	110.40
Premium	139.45	Expenses—salaries:	
Interest	77.25	Officers	75.00
Transfer fees	.50	Office help	9.00
		Expenses—general:	
		Office rent	15.00
		Printing and supplies	126.10
		Furniture and fixtures	9.45
		Other disbursements:	
		Stamps, books, paper, etc	4.20
		Seal	2.75
		Paid for organizing	100.50
		Cash on hand and in treasury	665.10
Total receipts	$ 3,600.80	Total disbursements	$ 3,600.80

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 2,483.30	Paid in on installment stock	$ 1,833.60
Other assets:		Paid in on full paid stock	1,550.00
Installment stock withdrawn	110.40	Premium paid in advance	139.45
Expense account	342.00	Interest paid in advance	77.25
Cash in treasury	665.10	Other liabilities:	
		Transfer fee	.50
Total assets	$ 3,600.80	Total liabilities	$ 3,600.80

*Gone out of business.

PEOPLES BUILDING AND SAVINGS ASSOCIATION.

Located at Ottumwa.

Incorporated July, 1892. Commenced business August, 1892. Reincorporated August, 1896.

W. A. McIntire, *President*. D. A. Emery, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 223 01	Loans on real estate	$ 13,588 75
Dues installment stock	22,698.00	Loans on stock pledged	6,881.65
Premium } Interest }	10,080.94	Installments on stock withdrawn. } Interest or profits paid on stock withdrawn }	15,342.82
Fines	147.17	Taxes paid	12.13
Loans repaid	22,323.65	Expenses—salaries:	
Taxes repaid	202.11	Officers	1,009.94
Sales real estate	1,346.50	Expenses—general	185.37
Other receipts:		Office rent	300.00
Bills payable	2,000 00	Other disbursements:	
Dividends	5.70	Interest	506 49
Expense refunded	2.93	Bills payable	8,360.09
		Real estate	5,442.51
		Over drafts December 31, 1897	460.61
		Cash on hand and in treasury	6,889.70
Total receipts	$58,929 97	Total disbursements	$ 58,929.97

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 97,960.00	Paid in on installment stock	$ 96,718.50
Loans on stock pledged	7,380.00	Installments paid in advance	258.50
Premium earned and unpaid } Interest earned and unpaid }	1,611.38	Premium paid in advance } Interest paid in advance }	66.52
Real estate acquired	6,985.41	Incompleted loans	26.85
Due for taxes from borrowers	143.96	Profits (divided)	20,234 99
Other assets:		Profits (undivided)	4,651.67
Dues in arrears	1,645.00	Other liabilities:	
Supplies	70.00	Interest accrued on bills payable.	47.33
Furniture and fixtures	280 00	Bills payable	500.00
Cash in treasury	6,889.70	Reserve fund	411.69
Total assets	$123,915 45	Total liabilities	$123,915.45

PEOPLES MUTUAL BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated January 21, 1879. Commenced business February 1, 1879.

J. E. LEDWICK, *President*. EDWIN MESICK, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
		Loans on real estate	$ 32,050.00
Cash in treasury at com. of fiscal yr	$ 4,347.85	Installments on stock withdrawn	12,150.00
Dues installment stock	35,812.00	Installments on stock matured	10,848.90
Premiums	3,163.00	Interest or profits paid on stock withdrawn and matured	11,856.23
Interest	14,002.11	Taxes and ins. paid for borrowers	96.00
Fines	124 00	Expenses—salaries:	
Membership fees	45.00	Officers	775.00
Transfer fees	19.50	Expenses—general:	
Loans repaid	9,300.00	Office rent	100.00
Taxes and insurance repaid	732.19	Printing and supplies	25.00
Other receipts:		Other disbursements:	
Rents	91 85	Auditors' salaries	72.00
Loans retained	4,230.00	Taxes paid int. on orders filing statements	62.75
Loans matured	4,600 00	Premiums refunded on loans paid	443.50
		Paid on returned loans	2,995.00
		Tax certificates bought	741.18
		Cash on hand and in treasury	4,452.74
Total receipts	$76,467.40	Total disbursements	$ 76,467.40

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$206,450.00	Paid in on installment stock	$161,364.25
Interest earned and unpaid	1,230 36	Installments paid in advance	10.50
Real estate acquired	1,376.48	Incompleted loans	2,250.00
Tax certificates	1,009 92	Profits (undivided)	52,738.59
Due for ins. and taxes from borrow's	181 00		
Other assets:			
Dues in arrears	733.00		
Interest in arrears	909.09		
Furniture and fixtures	20.75		
Cash in treasury	4,452.74		
Total assets	$216,363.34	Total liabilities	$216,363.34

PERPETUAL BUILDING ASSOCIATION.

Located at Cedar Rapids.

Incorporated January 19, 1875. Commenced business January 28, 1875.

JAS. E. LAWLER, *President.* JOS. MOORE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 9,733 88	Loans on real estate	$ 59,173 86
Dues installment stock	86,808.60	Loans on stock pledged	6,595 55
Interest	12,859.08	Installments on stock withdrawn	86,205.45
Fines	591.05	Expenses—salaries:	
Membership fees	40.00	Officers—secretary	600 00
Loans repaid	54,320 92	Directors	335.00
		Expenses—general:	
		Office rent	84 00
		Advertising	10.90
		Legal service	44.20
		Printing and supplies	50.75
		Other disbursements:	
		Auditing committee	13 50
		Fees to auditor of state	5.00
		Cash on hand and in treasury	11,235.82
Total receipts	$164,353 53	Total disbursements	$164,353 53

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$17,692 44	Paid in on installment stock	$170,898.16
Loans on stock pledged	3,082 00	Profits (divided)	12,208.88
Interest	643.18	Profits (undivided)	6,358.74
Judgments	2,376 19	Expense fund	1,143.35
Other assets:			
Office furniture	120.00		
Cash in treasury	11,235.82		
Total assets	$190,099 13	Total liabilities	$190,099.13

PERPETUAL BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated March 18, 1890. Commenced business April 1, 1890.

J. M. GROAT, *President*. A. J. BRECKENRIDGE, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,621.50	Loans on real estate	$ 43,759 [illegible]
Dues installment stock	73,153 33	Loans on stock pledged	8,740 [illegible]
Full paid stock	900.00	Installments on stock withdrawn	23,372 [illegible]
Interest	13,741.95	Installments on stock matured	49,460 [illegible]
Membership fees	61.00	Full paid stock redeemed	2,000 [illegible]
Loans repaid	26,547 50	Taxes and insurance paid	266 [illegible]
Taxes and insurance repaid	172.60	Expenses—salaries.	
Other receipts:		Officers	975 [illegible]
Withdrawn fees	54.15	Expenses—general.	
Outstanding orders	13,700.44	Office rent, fuel and lights	114 [illegible]
Unpaid orders	10,687.45	Printing and supplies	[illegible]
		Filing bonds and statement	7 [illegible]
		Other disbursements:	
		Interest	134 [illegible]
		Interest on full paid stock	75[illegible]
		Interest on outstanding orders	14 [illegible]
		Real estate	1,[illegible]
		Cash on hand and in treasury	8,91[illegible]
Total receipts	$140,639.92	Total disbursements	$ 140 [illegible]

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT
Loans on real estate	$176,131 18	Paid in on installment stock	$ 145,971 [illegible]
Loans on stock pledged	7,280.10	Paid in on full paid stock	11,[illegible]
Interest earned and unpaid	1,604.98	Profits (divided)	12,3[illegible]
Real estate acquired	2,033.30	Profits (undivided)	108.[illegible]
Due for insurance and taxes from borrowers	673.67	Other liabilities:	
Other assets.		Interest on outstanding orders	297.[illegible]
Furniture and fixtures	200.00	Interest on full paid stock	401 [illegible]
Cash in treasury	8,919.37	Outstanding orders	14,9[illegible]
		Unpaid orders	10,737.[illegible]
		Contingent fund	250.0
Total assets	$196,847.60	Total liabilities	$ 196,847 [illegible]

PERPETUAL BUILDING ASSOCIATION OF CLINTON.

Located at Clinton.

Incorporated January 1, 1870. Commenced business January 1, 1870.

H. S. FARNSWORTH, *President*. L. W. BARKER, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Dues installment stock, mortgages	$13,927.63	Installments on stock withdrawn	$ 45,799 97
Interest	5,685.91	Taxes and insurance paid	10,994.82
Loans repaid	9,600 00	Expenses:	
Taxes and insurance repaid	619.19	Officers' salaries, rents, fuel, light, stationery, help	1,771.58
Sales real estate	35,448 49	Expenses—general	1,579.68
Other receipts:		Legal service and foreclosures	3,259.92
Rents	1,787.44	Printing and supplies	25.58
Fines	42 61	Other disbursements:	
Miscellaneous	9.12	Repairs on real estate	865.90
Stock loans repaid	2,606.18	Commissions	655.70
		Expense property acquired	1,573.74
		Overdrafts January 1, 1898	130 41
		Returned interest	236.51
		Overs and shorts	1.50
		Cash on hand and in treasury	2,831.26
Total receipts	$59,726.57	Total disbursements	$ 59,726.57

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$51,040 72	Paid in on installment stock	$237,625.30
Interest earned and unpaid	3,896.43	Other liabilities:	
Real estate acquired	99,372 00	One-third deposited on mortgages paid up	2,401.88
Judgments	23,875.00	Taxes for 1898 and some court costs	2,500.00
Due for insurance and taxes from borrowers	1,304.50		
Other assets:			
Furniture and fixtures	176.25		
Due from sundry stockholders	1,837 39		
Due from ex-secretaries	11,654.77		
Cash in treasury	2,831.26		
Deficiency	46,588 86		
Total assets	$242,527.18	Total liabilities	$242,527.18

PERRY BUILDING AND LOAN ASSOCIATION.

Located at Perry.

Incorporated May 5, 1896. Commenced business May 6, 1896.

ALLEN BREED, *President*. L. B. THOMBURG, *Secretary*.

Annual statement for the fiscal year ending December 31, 1893.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 446.19	Loans on real estate	$ 5,100.00
Dues installment stock	3,889.48	Loans on stock pledged	225.00
Premium	645 60	Installments on stock withdrawn	3,472.90
Interest	451.45	Interest or profits paid on stock withdrawn	228 30
Fines	4.40	Expenses—salaries	120 00
Membership fees	61.60	Expenses—general	51 00
Transfer fees	1.00	Printing and supplies	4.75
Loans repaid	5,100.00	Other disbursements:	
Expense fund	65.92	Filing annual statement	5.00
		Interest on A stock	66 65
		Cash on hand and in treasury	1,191 45
Total receipts	$10,565 64	Total disbursements	$ 10,565.64

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 9,150.00	Paid in on installment stock	$ 8,077.17
Loans on stock pledged	125.00	Paid in on full paid stock	750.00
Cash in treasury	1,191.45	Paid in on prepaid stock	65.00
		Profits (divided)	1,541.53
		Other liabilities:	
		Interest on A stock	32.75
Total assets	$10,466 45	Total liabilities	$ 10,466.45

POLK COUNTY LOAN AND BUILDING ASSOCIATION.

Located at Des Moines.

Incorporated October 1, 1888. Commenced business November 3, 1888.

J. C. CUMMINS, *President.* W. C. BALLARD, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 2,472.62	Loans on real estate	$ 8,316.24
Dues installment stock	14,583 00	Installments on stock withdrawn	17,311.50
Full paid stock	69,200 00	Installments on stock matured	63,637.50
Premium	2,551.13	Interest or profits paid on stock withdrawn	45,388.10
Interest	7,404.06	Taxes and insurance paid	2,357.17
Fines, Membership fees, Transfer fees	92.30	Expenses—salaries:	
		Officers	1,000.00
Loans repaid	61,449.28	Directors	305 00
Taxes and insurance repaid	511.56	Expenses—general	65 20
Sales real estate	3,614.90	Office rent	300.00
Other receipts:		Other disbursements:	
Loss and gain profit in withdrawals	1,738.50	Interest on full paid stock	2,877.70
Judgments	1,392.11	Profit and loss	384.36
Rents	594.51	Real estate	5,522.73
Profit series A	820.16	Full paid stock	24,700.00
Profit series B	12.55	Bills receivable	1,000.00
Bills payable	6,000 00	Cash on hand and in treasury	281.18
Bills receivable	1,000.00		
Total receipts	$173,436.68	Total disbursements	$173,436.68

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 75,158 32	Paid in on installment stock	$ 44,998.00
Loans on stock pledged	2,865.00	Paid in on full paid stock	44,500.00
Premium earned and unpaid	667.28	Profits (divided)	11,477.27
Interest earned and unpaid	2,118 28	Profits (undivided)	200 00
Real estate acquired	19,985.00		
Other assets:			
Furniture and fixtures	100 00		
Cash in treasury	281.18		
Total assets	$101,175 27	Total liabilities	$101,175.27

RED OAK BUILDING AND SAVINGS ASSOCIATION.

Located at Red Oak.

Incorporated October 4, 1887. Commenced business December 12, 1887.

O. J. GIBSON, *President.* O. F. REMMERS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. fiscal year.	$ 2,305.41	Loans on real estate	$ 14,710 00
Dues installment stock	11,664 00	Loans on stock pledged	150.00
Full paid stock	10,500 00	Installments on stock withdrawn	7,647.00
Premium	1,094 88	Installments on stock matured	14,007.00
Interest	3,262.06	Int. or profits paid on st'k with'dr'n.	2,338 23
Fines	109.75	Taxes and insurance paid	94.42
Transfer fees	5.00	Expenses—salaries:	
Loans repaid	23,305 20	Officers	550.00
Taxes and insurance repaid	91.75	Directors	117.00
Other receipts:		Expenses—general:	
Gross premiums on loan repaid	3,547.70	Sundries	30.00
		Office rent	27.00
		Legal service	20.50
		Printing and supplies	75.35
		Other disbursements:	
		Full paid stock withdrawn	1,400.00
		Dividends on full paid stock	916.95
		Profit paid on stock matured	10,198 00
		Cash on hand in treasury	1,509 30
Total receipts	$55,885 75	Total disbursements	$ 55,885.75

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$53,397.00	Paid in on installment stock	$ 35,811.00
Loans on stock pledged	150.00	Paid in on full paid stock	12,700.00
Premium due and unpaid	28.69	Installments paid in advance	30.00
Interest due and unpaid	80.30	Premium paid in advance	2.60
Tax certificates	221.08	Interest paid in advance	7.25
Due for insurance from borrowers	45.39	Profits (undivided)	10,394.17
Other assets:		Expense fund	100.00
Fines due and unpaid	31.90	Other liabilities:	
Interest accrued	266.99	Contingent fund	715.03
Premiums	107.12		
Gross premiums earned	3,822.28		
Office furniture	100.00		
Cash in treasury	1,509 30		
Total assets	$59,760 05	Total liabilities	$ 59,760.05

SANBORN BUILDING AND LOAN ASSOCIATION.

Located at Sanborn.

Incorporated ———— —, —. Commenced business ———— —, —.

GEO. W. BRYAN, *President.* P. VELIE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$4,318 03	Loans on real estate	$2,500.00
Dues installment stock	10,470 50	Installments on stock matured	13,461.25
Premium	68.50	Interest or profits paid on stock withdrawn	57.60
Interest	3,251 91	Expenses—salaries:	
Fines	31.05	Officers, secretary	200.00
Membership fees	32.50	Expenses—general:	
		Printing and supplies	7.40
		Other disbursements:	
		Paid auditing committee	10.00
		Paid auditor of state	5 00
		Cash on hand and in treasury	1,931.29
Total receipts	$18,172 54	Total disbursements	$18,172.54

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$41,100.00	Paid in on installment stock	$ 44,408.29
Interest earned and unpaid	261.80	Other liabilities:	
Other assets:		Unearned premiums	625.00
Dues not collected	387.00	Dues not collected	387.00
Cash in treasury	1,931.29	Interest	261.80
Total assets	$45,680.09	Total liabilities	$ 45,680.09

SAVINGS, LOAN AND BUILDING ASSOCIATION.

Located at Council Bluffs.

Incorporated March 1, 1877. Commenced business March 1, 1877.

Ernest E. Hart, *President*. D. W. Otis, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,575.09	Loans on real estate	$ 200 00
Dues installment stock	18,450.00	Loans on stock pledged	1,555.00
Premium	917.51	Installments on stock withdrawn before maturity	5,802 00
Interest	3,671.22	Installments on stock matured	22,088 00
Fines and forfeitures	689 85	Interest or profits paid on stock withdrawn	7,507 53
Loans repaid.	16,260.00	Taxes and insurance paid	1,186 64
Taxes and insurance repaid (redemption from sales)	121.77	Expenses—salaries:	
Sales real estate.	498.75	Secretary	696.51
Other receipts:		Expenses—general:	
Rents from real estate	1,571.52	Sheriff's deeds, recording, stamps.	14 50
Insurance on fire loss	159.45	Recording releases	2 00
Note against W. E. Busby	488 00	Repairs on real estate	678.27
Interest on same	45.61	Fees to clerk for filing official bond	1.00
Balance due on unclosed loans	5.58	Auditor's filing fee	5.00
Taxes advanced for borrower repaid	33 43	Advertising	10 80
		Legal service and costs	118.90
		Printing and supplies	29.01
		Balance due F. C. Songer	.35
		Exchange on collections.	.30
		Expense to Des Moines convention	12 65
		Membership fees to Iowa League	1.50
		Other disbursements:	
		Tax certificates	43 75
		Abstracts of real estate	16.15
		Interest on mortgage assumed	72 00
		Redemption from tax sales	227.65
		Over payment of fines rebated	25
		Insurance returned	159 45
		Note at C. B. Savings bank	1,000.00
		Interest on same	1.33
		Cash on hand and in treasury	2,086 56
Total receipts	$44,497.08	Total disbursements	$ 44,497.08

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$39,380 00	Paid in on installment stock	$ 69,971.00
Loans on stock pledged	2,270 00	Installments paid in advance	50 00
Premium earned and unpaid	81 92	Premium paid in advance	2.75
Interest earned and unpaid	327 67	Interest paid in advance	11.60
Real estate acquired	35,827.56	Profits (divided)	12,477.89
Tax certificates	355.29	Guaranty fund	248.90
Judgments	737.03	Other liabilities:	
Due for insurance and taxes from borrowers, and abstracts	27.22	Mortgage assumed	990.00
Other assets:		Due loan committee	10.00
Abstracts charged to borrower	2 25	Interest due.	24.00
Mortgage loans	828.22	Due secretary—salary	51.07
Uncollected rents	218 75		
Delinquent installments	1,457 00		
Interest due on tax and sheriff's certificates	246 14		
Cash in treasury	2,086 56		
Total assets	$83,846 61	Total liabilities.	$ 83,845 61

SILVER CITY BUILDING AND LOAN ASSOCIATION.

Located at Silver City.

Incorporated February 22, 1895. Commenced business March 13, 1895.

C. G. GREENWOOD, *President.* A. P. REEVE, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. fiscal year.	$ 444.50	Loans on real estate	$ 1,600.00
Dues installment stock	1,234.37	Loans on stock pledged	125.00
Premium	608 19	Installments on stock withdrawn	765.92
Interest		Int. or profits paid on st'k withdr'n	9.89
Fines	21.96	Expenses—salaries	100.00
Membership fees in expense fund	6.50	Expenses—general:	
Transfer fees	1.50	Office rent	12 00
Loans repaid	600.00	Printing and supplies	20.00
Expense fund	163 03	Other disbursements:	
		Filing annual statement, etc	5 05
		Lock box for papers	1 50
		Postage and revenue stamps	.96
		Release of mortgage	.50
		Cash on hand and in treasury	439.25
Total receipts	$ 3,080.07	Total disbursements	$ 3,080 07

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 4,475.00	Paid in on installment stock and earnings	$ 5,268.60
Loans on stock pledged	455 00	Expense fund	100.65
Cash in treasury	439 25		
Total assets	$ 5,369.25	Total liabilities	$. 5,369.25

SOUTHEASTERN IOWA LOAN ASSOCIATION.

Located at Eldon.

Incorporated September 15, 1896. Commenced business March 2, 1897.

CHAS. S. BRICE, *President*. E. P. HOWARD, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 38.70	Loans on real estate	$ 1,200.00
Dues installment stock	323 67	Loans on stock pledged	60.00
Full paid stock	900.00	Installments on stock withdrawn	159.12
Premium	98 39	Interest or profits paid on stock withdrawn	8.17
Interest	196 88	Taxes and insurance paid	10 00
Membership fees	24.00	Expenses—salaries:	
Loans repaid	800 00	Directors	19 12
Expense fund—dues	38.03	Expenses—general:	
		Printing and supplies	20.50
		Other disbursements:	
		Compensation of agents	24 00
		Full paid stock withdrawn	700.00
		Interest on full paid shares	149.67
		Interest on incomplete loans	90
		Filing report 1897	10 12
		Cash on hand and in treasury	58 06
Total receipts	$ 2,419.66	Total disbursements	$ 2,419 66

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 2,700.00	Paid in on installment stock	$ 340 63
Loans on stock pledged	60 00	Paid in on full paid stock	2,200.00
Premium earned and unpaid	4.67	Installments paid in advance	9 00
Interest earned and unpaid	9 33	Premium paid in advance	4.00
Due for insurance and taxes from borrowers	10 00	Interest paid in advance	8.00
Cash in treasury	58 06	Profits (divided)	106.70
		Profits (undivided)	22 39
		Expense fund	55 06
		Contingent fund	7.73
		Other liabilities:	
		Interest on full paid shares	88.00
Total assets	$ 2,842 06	Total liabilities	$ 2,842 06

SPENCER BUILDING AND LOAN ASSOCIATION.

Located at Spencer.

Incorporated March 1, 1888. Commenced business March 8, 1888.

E. L. DICKEY, *President.* E. TAGGART, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 465.79	Loans on real estate	$ 1,100 00
Dues installment stock	3,611 00	Loans on stock pledged	3,625.00
Premium	602.10	Loans on certified deposit	500 00
Interest	1,414.14	Installments on stock withdrawn	66.00
Fines	80 91	Installments on stock matured	3,590.00
Membership fees	2.40	Interest or profits paid on stock matured	2,910.00
Transfer fees	1.90	Interest or profits paid on stock transferred	293.30
Loans repaid	6,600.00	Expenses—salaries	100.00
Sales real estate	650 00	Expenses — general:	
Other receipts:		Auditor of state fees	5.00
Rent	144.00	Advertising	2 85
		Printing and supplies	7.80
		Other disbursements:	
		Real estate	997.48
		Cash on hand and in treasury	374.81
Total receipts	$13,572.24	Total disbursements	$ 13,572.24

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$12,975.00	Paid in on installment stock	$13,631.50
Loans on stock pledged	2,050.00	Installments paid in advance	56 00
Loans on certificate of deposit	500.00	Profits (divided)	5,474.17
Premium earned and unpaid	16.33	Profits (undivided)	48.77
Interest earned and unpaid	32.67		
Real estate acquired	3,233.88		
Tax certificates	27.75		
Cash in treasury	374.81		
Total assets	$19,210.44	Total liabilities	$ 19,210.44

STANTON MUTUAL LOAN AND BUILDING ASSOCIATION.

Located at Stanton.

Incorporated July 20, 1889. Commenced business February 28, 1889.

C. W. HINE, *President.* A. F. NEWQUIST, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. fiscal year	$ 1,783.96	Loans on real estate	$ 1,200 00
Dues installment stock	1,787 00	Loans on stock pledged	300.00
Premium	647.79	Installments on stock withdrawn	2,183 00
Interest	761.96	Installments on stock matured	1,231.00
Fines	61.24	Int. or profits paid on st'k withdr'n	2,337.04
Membership fees	4.56	Expenses—salaries:	
Transfer fees	5.00	Officers, secretary	50.00
Loans repaid	3,420.00	Expenses—general:	
Taxes and insurance repaid	7.08	Printing and supplies	7.61
		Other disbursements:	
		Recording	9.00
		Cash on hand and in treasury	1,170.94
Total receipts	$ 8,478 59	Total disbursements	$ 8,478.59

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$ 7,950 00	Paid in on installment stock	$ 7,117.00
Loans on stock pledged	435.00	Profits (divided)	3,440.88
Premium earned and unpaid	1,133.00	Expense fund	50 00
Interest earned and unpaid	48 36	Other liabilities:	
Other assets:		Contingent fund	154.42
Office fixtures	25.00		
Cash in treasury	1,170 94		
Total assets	$10,762 30	Total liabilities	$ 10,762.30

UNION BUILDING ASSOCIATION.

Located at Clinton.

Incorporated September 12, 1873. Commenced business September 12, 1873.

L. P. ALLEN, *President*. THOS. RICHARDSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in office at com. of fiscal year..	$ 98 65	Loans on real estate	$ 1,300.00
Dues installment stock	50,896 14	Loans on stock pledged	8.95
Interest	10,352 04	Installments on stock withdrawn	104,665.20
Loans repaid	57,888.13	Interest or profits paid on stock withdrawn	73.70
Taxes and insurance repaid	963 02	Taxes and insurance paid	1,497.40
Sales real estate	18,991.67	Expenses—salaries:	
Expense fund	264.05	Officers	1,354.00
Other receipts:		Directors	331.00
Note loans on stock repaid	50.20	Office help	552.00
Note loans foreclosure, expense	4,111.30	Expenses—general	164.30
Real estate rent	2 557 88	Office taxes and insurance	122 79
Real estate contracts	1,817 72	Printing and supplies	228.99
Real estate gain	546.30	Other disbursements:	
Reserve fund	31 02	Real estate loss	3,601.90
		Real estate foreclosure expense	795.93
		Real estate acquired	18,887.06
		Real estate expense	5,873 63
		Cash on hand and in treasury	9,111.27
Total receipts	$148.568.12	Total disbursements	$148.568 12

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$83,254.17	Paid in on installment stock	$154,104 71
Loans on stock pledged	8.95	Profits (undivided)	12,243.30
Interest earned and unpaid	2,882.04	Surplus, special (O. and Fr.)	3,819.24
Real estate acquired	62,654 78	Other liabilities:	
Judgments	4,905.64	Contingent fund	291 49
Due for insurance and taxes from borrowers	1,822 65		
Other assets:			
Office furniture	3,819 24		
Cash in treasury	9,111.27		
Total assets	$170,458.74	Total liabilities	$170.458.74

VILLISCA MUTUAL LOAN AND BUILDING ASSOCIATION.

Located at Villisca.

Incorporated March 12, 1886. Commenced business March 26, 1886.

B. F. Fast, *President*, E. C. Gibbs, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT
Cash on hand and in treasury	$ 396.74	Loans on real estate	$ 4,050.00
Dues installment stock	5,672 80	Loans on stock pledged	350 00
Full paid stock	3,800.00	Installments on stock withdrawn	2,865.60
Premium	776.48	Installments on stock matured	5,627.50
Interest	2,567.04	Int or profits paid on stk. withdr'n	5,074.89
Fines	229.05	Taxes and insurance paid	80.53
Membership fees	18 00	Expenses—salaries:	
Transfer fees	8.00	Officers	360 00
Loans repaid	8,067.23	Expenses—general:	
Taxes and insurance repaid	35.47	Filing fees and acknowledgments	21.50
Sales real estate	844 31	Printing and supplies	42.08
Other receipts:		Furniture and fixtures	1.50
Judgments	475.80	Other disbursements:	
Rent	8.35	Full paid stock withdrawn	2,700 00
Earnings on stock issued	.32	Interest on full paid stk. withdr'n	154.74
		Repairs on real estate	16 42
		Equity on real estate pending foreclosure	50.00
		Borrowed money	500 00
		Int. adv., dues and bor'w'd money	64 43
		Unpaid orders last report	525.00
		Cash on hand and in treasury, less unpaid orders	433.90
Total receipts	$22,919 09	Total disbursements	$ 23,919.09

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT
Loans on real estate	$30 406 00	Paid in on installment stock	$ 22,637.40
Loans on stock pledged	350 00	Paid in on full paid stock	1,100 00
Premium earned and unpaid	1,066.95	Installments paid in advance	67.30
Interest earned and unpaid	415 35	Profits (divided), December 31, 1897	7,006 43
Real estate acquired	1,177 00	Profits (divided), December 31, 1898	2,608 56
Due for ins. and taxes from borro'rs	31.35	Profits (undivided), December 31, 1898	60.99
Other assets:		Expense fund	100.00
Fines earned unpaid and secured	72.93	Other liabilities:	
Furniture, safe, fixtures, etc	82 00	Contingent fund	449.80
Cash in treasury	472.40	Due on unpaid orders	38.50
		Accrued interest advanced dues	5.11
Total assets	$34,073 98	Total liabilities	$ 34,073.98

VINTON SAVINGS, LOAN AND BUILDING ASSOCIATION.

Located at Vinton.

Incorporated August 8, 1890. Commenced business September 1, 1890.

W. C. ELLIS, *President*. W. H. ANDERSON, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 3,016.03	Loans on real estate	$ 8,490.00
Dues installment stock	7,530.60	Installments on stock withdrawn	3,801.09
Interest	4,112.31	Interest or profits paid on stock withdrawn	565.37
Fines	22.24	Expenses—salaries:	
Membership fees	24.50	Officers	125 00
Transfer fees	1.50	Expenses—general	15 35
Loans repaid	5,540.00	Printing and supplies	9.47
Expense fund	313 40	Other disbursements:	
		Error	.10
		Cash on hand and in treasury	7,554.20
Total receipts	$20,560.58	Total disbursements	$ 20,560.58

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$54,100 00	Paid in on installment stock	$ 15,622.75
Loans on stock pledged	500 00	Installments paid in advance	25.06
Interest earned and unpaid	378 51	Interest paid in advance	22 29
Other assets:		Profits (divided)	16,392.97
Interest paid in advance	22.29	Profits (undivided)	113 34
Cash in treasury	7,554.20	Other liabilities:	
		Interest earned and unpaid	378 51
Total assets	$62 555.00	Total liabilities	$ 62,555.00

WATERLOO BUILDING AND LOAN ASSOCIATION.

Located at Waterloo.

Incorporated February 21, 1878. Commenced business March 4, 1878. Reincorporated September 1, 1896.

LEWIS LICHTY, *President*. **CHAS. B. HALLIDAY, *Secretary***

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 567.40	Loans on real estate	$ 22,700.00
Dues installment stock	33,007 50	Loans on stock pledged	400.00
Interest	17,048 52	Installments on stock withdrawn	6,638.00
Fines	79.85	Installments on stock matured	46,953 50
Membership fees	50.50	Int. or profits pd. on stk. withdrawn	26,500.73
Transfer fees		Taxes paid	224.53
Loans repaid	47,500.00	Expenses—salaries:	
Taxes repaid	108.68	Secretary, treasurer and rent	1,100.00
Other receipts		Officers, auditors	40.00
Outstanding orders issued	26,200.00	Expenses—general	12.66
		Printing, supplies and telephone	36.10
		Other disbursements:	
		Outstanding orders paid	17,900.00
		Int. on outstanding orders paid	685 30
		Loan in foreclosures	934.93
		Cash on hand and in treasury	436 32
Total receipts	$124,562.48	Total disbursements	$124,562.48

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$196,800.00	Paid in on installment stock	$143,677 00
Loans on stock pledged	2,700.00	Installments paid in advance	99.00
Interest earned and unpaid	1,445.46	Profits (divided)	41,733.15
Tax certificates and delinquent taxes paid	246.70	Profits (undivided), accrued int.	1,445 46
Judgments	934.93	Other liabilities:	
Other assets:		Outstanding orders	15,800 00
Office furniture	191 20		
Cash in treasury	436 32		
Total assets	$203,754.61	Total liabilities	$202,754 61

WAVERLY BUILDING AND LOAN ASSOCIATION.

Located at Waverly.

Incorporated February 20, 1892. Commenced business February, 1892.

L. LEVY, *President.* W. R. KNIGHT, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 4,697.60	Loans on real estate	$ 1,850.00
Dues installment stock	5,636.00	Loans on stock pledged	200.00
Premium	1,432.40	Installments on stock withdrawn	8,801.00
Interest	1,794 50	Interest or profits paid on stock withdrawn	3,170.87
Fines	118.50	Insurance paid	10.90
Membership fees	10 00	Expenses—salaries:	
Loans repaid	2,550 00	Secretary	102.09
Other receipts:		Expenses—general:	
Advance payments	448.25	Foreclosure	97 83
		Printing and supplies	8.79
		Other disbursements:	
		Livery	1.50
		Shade trees	5.00
		Common labor	1.00
		State auditor	5.00
		Cash on hand and in treasury	2,433 27
Total receipts	$16,687.25	Total disbursements	$ 16,687.25

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$34,050.00	Paid in on installment stock	$ 36,435 64
Loans on stock pledged	50.00	Installments paid in advance	546 25
Premium earned and unpaid	288.40	Profits (undivided)	97.39
Interest earned and unpaid	360 00	Contingent fund	485.19
Due for insurance and taxes from borrowers	22 90		
Other assets:			
Dues earned and unpaid	360 00		
Cash in treasury	2,433.27		
Total assets	$37,564.57	Total liabilities	$ 37,564.57

WAPELLO LOAN, BUILDING AND SAVINGS ASSOCIATION.

Located at Wapello.

Incorporated February 3, 1890. Commenced business February 4, 1890.

W. S. Grimes, *President*. John Hale, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 292.91	Installments on stock withdrawn...	1,322.00
Dues installment stock	1,091.45	Interest or profits paid on stock withdrawn—amount paid to redeem shares.	530.00
Interest	925.98	Expenses—salaries:	
Fines	20.70	Secretary	75 00
Loans repaid	1,171.80	Officers, auditing committee	4.00
		Expenses—general:	
		Paid auditor of state and exchange	5.05
		Advertising, notice of meeting	.80
		Cash on hand and in treasury	1,565.99
Total receipts	$ 3,502.84	Total disbursements	$ 3,502.84

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$11,234 12	Paid in on installment stock	$ 9,416 00
Loans on stock pledged	65.00	Installments paid in advance	3.00
Loans on other security	1,500 00	Interest paid in advance	15 00
Interest earned and unpaid	454.09	Profits (undivided)	5,414 55
Other assets:		Expense fund, now unpaid, estimated	45 50
Dues unpaid	60 00		
Cash in treasury	1,565 99		
Total assets	$14,879.20	Total liabilities	$ 14,879 20

WASHINGTON LOAN AND BUILDING ASSOCIATION.

Located at Washington.

Incorporated May, 1886. Commenced business May, 1886.

J. M. DENNY, *President.* C. H. WILSON, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash on hand and in treasury	$ 2,501.42	Loans on real estate	$ 12,810 00
Dues installment stock	26,534.00	Loans on stock pledged	5,850 00
Interest	12,527 97	Installments on stock withdrawn	8,584 92
Fines	30 25	Installments on stock matured	6,739.46
Transfer fees	14.20	Interest or profits paid on stock withdrawn	2,442 63
Loans repaid	6,660 00	Taxes and insurance paid	8.84
Taxes and insurance repaid	8.23	Expenses—salaries:	
Other receipts:		Officers	882.80
Bills payable	8,564 00	Directors	66.00
Profit and loss	28.95	Expenses—general	73.88
		Printing and supplies	21.05
		Other disbursements:	
		Bills payable	13,835.00
		Interest	2,234.61
		Cash on hand and in treasury	3,309.83
Total receipts	$ 56,859 02	Total disbursements	$ 56,859 02

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$152,880.00	Paid in on installment stock	$106,967.00
Loans on stock pledged	7,250 00	Interest paid in advance	219.20
Interest earned and unpaid	560.88	Profits (divided)	29,700.00
Tax certificates	8.84	Guarantee fund	158.20
Cash in treasury	3,309 83	Other liabilities	6,914.92
Total assets	$143,959.55	Total liabilities	$143,959.55

WORKINGMENS BUILDING AND LOAN ASSOCIATION.

Located at Belle Plaine.

Incorporated October 10, 1887. Commenced business October 17, 1887.

G. E. BARDWELL *President.*, G. R. AHRENS, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com of fiscal yr.	$ 2,362.10	Loans on real estate	$ 13,540 00
Dues installment stock	13,070.37	Loans on stock pledged	5,362.66
Interest	2,774.55	Installments on stock withdrawn	1,874.96
Fines	46.72	Expenses—salaries:	
Membership fees	58.75	Office help	192 50
Loans repaid	2,985.00	Expenses—general:	
		Furniture and fixtures	44 95
		Cash on hand and in treasury	212.53
Total receipts	$21,247.49	Total disbursements	$ 21,247 49

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$34,185.00	Paid in on installment stock	$ 34,793 92
Loans on stock pledged	2,038.53	Profits (divided)	1,344.98
Cash in treasury	212.53	Profits (undivided)	172 16
		Expense fund	125 00
Total assets	$36.436 06	Total liabilities	$ 36 436 06

WORKINGMENS BUILDING AND LOAN ASSOCIATION.

Located at Missouri Valley.

Incorporated August, 1880. Commenced business August, 1880.

J. H. CROWDER, *President*. J. S. DEWELL, *Secretary*.

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 1,533 32	Loans on real estate	$ 11,000.00
Dues installment stock	15,951.00	Loans on stock pledged	600.00
Full paid stock	2,000.00	Installments on stock withdrawn	14,116 25
Premium	90.00	Installments on stock matured	100.00
Interest	7,417.15	Interest or profits paid on stock withdrawn	8,189 16
Fines	241.05	Taxes and insurance paid	329.68
Membership fees	8 25	Expenses—salaries	770.00
Transfer fees	8.10	Expenses—general	28 80
Loans repaid	9,075.00	Office rent, repairs	6.25
Taxes and insurance repaid	26.46	Advertising, commissions	60.00
Expense fund	39 12	Legal service, cost in foreclosure	289.53
Other receipts:		Printing and supplies	19 00
Judgments	1,490 63	Other disbursements:	
Rent	26.75	Books	16.10
Note	14 15	Recording	25 30
		Paid on real estate	25 00
		Full paid stock	100.00
		Interest on full paid stock	11.00
		Cash on hand and in treasury	2,234.91
Total receipts	$37,920.98	Total disbursements	$ 37,920.98

ASSETS.	AMOUNT.	LIABILITIES.	AMOUNT.
Loans on real estate	$64,850 00	Paid in on installment stock	$ 62,596.50
Loans on stock pledged	2,200.00	Paid in on full paid stock	2,300 00
Interest earned and unpaid, fines	1,107.35	Installments paid in advance	312.75
Real estate acquired	6,235 73	Interest paid in advance	71.95
Judgments	991.17	Interest on full paid stock	20.00
Due for insurance and taxes from borrowers	7.80	Profits (undivided)	15,176.91
Other assets:			
Crane note	25.00		
Green balance	46.00		
Contracts	2,780.15		
Cash in treasury	2,234.91		
Total assets	$80,478.11	Total liabilities	$ 80,478.11

WORKINGMENS BUILDING ASSOCIATION.

Located at Clinton.

Incorporated March 1, 1884. Commenced business March 5, 1884.

E. M. PURCELL, *President.* E. B. CHANDLER, *Secretary.*

Annual statement for the fiscal year ending December 31, 1898.

RECEIPTS.	AMOUNT.	DISBURSEMENTS.	AMOUNT.
Cash in treasury at com. of fiscal yr.	$ 196.40	Loans on real estate	$ 15,950.00
Dues installment stock	12,430 22	Installments on stock withdrawn	20,942.44
Interest	3,863.29	Taxes and insurance paid	566 86
Fines	96.40	Expenses—salaries	761.00
Loans repaid	16,717.71	Directors	20.75
Taxes and insurance repaid	122.94	Expenses—at Des Moines	4.50
Sales real estate	5,062.65	Hall rent	1.50
Other receipts:		Office rent	60.00
Rents	355.32	Legal service	502.49
Contracts	484 42	Printing and supplies	24.65
Sale of pass books	.50	Postage	4.25
		Other disbursements:	
		Interest refunded	52.26
		Filing fees to auditor of state	5.00
		Repairs and labor	172.61
		Recording	7.90
		Special assessment	.70
		Revenue stamps	6.00
		Surveying	6.50
		Abstracts	70.70
		Sales fraction of judgment	1.25
		Cash on hand and in treasury	188.49
Total receipts	$39,349.85	Total disbursements	$ 39,349.85

ASSETS.		LIABILITIES.	AMOUNT.
Loans on real estate	$56,400.00	Paid in on installment stock	$ 68,835.07
Loans on stock pledged	50.00	Interest paid in advance	131.67
Interest earned and unpaid	476 35	Profits (undivided)	2,789 23
Real estate acquired	13,995.67		
Tax certificates	306.98		
Due for insurance and taxes from borrowers	28.70		
Other assets:			
Fines and dues unpaid	109.78		
Safes and office furniture	200 00		
Cash in treasury	188.49		
Total assets	$71,755.97	Total liabilities	$ 71,755.97

RECEIPTS—1897.

NAME OF ASSOCIATION.	LOCATION.	Cash balance in treasury at commencement of fiscal year.	Dues installment stock.
DOMESTIC LOCAL—			
Akron Domestic Local Building and Loan association	Akron	$ 17.27	$ 5,490.25
Appanoose County Loan and Building association	Centerville	1,681.08	11,732.00
Atlantic Mutual Building association	Atlantic	338.00	1,827 50
Boone Building and Loan association	Boone	684.85	4,849.00
Building, Savings and Loan association	Winterset	1,039.68	7,051 00
Burlington Loan association	Burlington	2,154.98	11,378 00
Bohemian Building and Loan association	Cedar Rapids	331.45	10,525.97
Business Men's Loan and Deposit association	Maquoketa	51.83	9,145.59
Casey Savings and Loan association	Casey	341.70	251.78
Cass County Loan and Building association	Atlantic	1,654 29	4,006.00
Cedar Falls Building, Loan and Savings association	Cedar Falls	41.67	26,548.50
Cedar Rapids Building and Loan association	Cedar Rapids	23.04	56,477.23
Cedar Valley Building and Loan association	Cedar Falls	1,043.02	9,865.50
Cherokee Building and Loan association	Cherokee	3,967.27	6,155.95
Citizens' Building association	Clinton	13.42	3,959.66
Council Bluffs Mutual Building and Loan association	Council Bluffs	195.93	1,949 41
Davenport Loan, Building and Savings association	Davenport	39,339.94	66,153.00
Decorah Building and Loan association	Decorah	197.47	5,174 40
Dickinson County Building and Loan association	Spirit Lake	1,034.33	3,073.00
Dubuque Building and Loan association	Dubuque	1,940.03	116,019.00
Eldon Loan and Building association	Eldon	.....	461.00
Emmetsburg Building and Loan association	Emmetsburg	937.25	10,938 00
Eagle Grove Building and Loan association	Eagle Grove	745.53	5,805.20
Fairfield Loan and Building association	Fairfield	6,678.99	16,372.50
Ft. Dodge Building and Loan association	Ft. Dodge	6,301.82	23,679.80
Ft. Madison Loan and Building association	Ft. Madison	.....	20,119.00
Fourth Street (The) Building association	Clinton	870.31	9,351.86
Germania, Building, Loan and Savings association	Cedar Falls	99.89	6,604.50
Germania Building, Loan and Savings association	Clinton	4,576.56	55,558.64
Glenwood Building and Loan association	Glenwood	138.86	7,172.00
Grinnell Building and Loan association	Grinnell	3,182.41	12,634.75
Home Building and Loan association	Marion	169.92	7,751 00
Home Building and Loan association	Sidney	693.70	3,980.35
Home Building and Loan association	Shenandoah	1,415.00	8,797.50
Home Loan and Building association	Fairfield	.....	3,187.75
Home Building, Loan and Savings association	Davenport	103.33	5,630.75
Iowa City Building and Loan association	Iowa City	188.75	3,995.25
Keokuk Loan and Building association	Keokuk	1,494 92	28,245.25
Lake City Building and Loan association	Lake City	101.43	3,214.80
La Porte City Building and Loan association	La Porte City	3,112 04	4,104.00
Lee County Loan and Building association	Keokuk	100.96	34,173.70
Linn County Loan and Building association	Marion	482.09	27,846 42
Lyon County Building and Loan association	Rock Rapids	76.00	1,111.67
Lyons Building and Loan association	Lyons	1,907.87	18,612.14
Maquoketa Building and Loan association	Maquoketa	309.68	29,298.65

RECEIPTS—1897.

Full paid stock.	Prepaid stock.	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid.
.....	.....	$ 396.40	$ 1,189.20	$ 19.35	$ 10.00	$ 600.00	.....
.....	.....	1,362.35	5,586 61	177.12	92.00	4,000.00	.....
.....	.....	524.75	835.03	.....	.....	1,530.00	.....
.....	.....	.....	2,094.79	17.96	5.00	8,600.00	.....
$ 1,100.00	.....	948.28	2,427.47	79.50	7 21	9,086.42	.....
.....	.....	.....	4,759.28	50.80	16 30	11,554 87	.....
.....	.....	.....	1,506.61	.....	21.25	.....	.....
9,889 00	$ 1,700.00	.....	3,000.74	61.33	9.25	4,715.70	.....
.....	.....	263.20	211.97	9.80	.....	600.00	.....
.....	.....	1,643.94	2,353.49	185.33	.....	24,369.38	.....
.....	.....	1,955.00	10,599 96	133.05	28.27	16,500 00	.....
.....	.....	.....	7,711.99	96.81	.....	25,565.00	$ 6,947.39
.....	.....	1,200.00	3,761.15	60.45	7.50	3,300.00	.....
.....	.....	428.50	5,727.35	20 15	21.50	10,146.17	.....
.....	.....	.....	945.32	114.73	1.75	3,400.00	.....
.....	.....	164.49	.....	1.00	.....	419.00	.....
.....	.....	.....	29,578.07	995.81	.....	59,181 99	14,011.37
.....	.....	1,246.75	1,246.75	57.10	18.50	4,500 00	.....
.....	.....	736.77	657.24	68 05	18.50	900.00	.....
.....	.....	.....	24,808.34	303.70	170.25	90,252.72	.....
.....	.....	.....	903.42	.....	.....	11,161.23	.....
.....	.....	.....	3,007.38	164.67	146 00	900.00	.....
.....	.....	1,832.06	1,631.48	61 18	43.80	4,770.07	.....
.....	.....	1,925.34	7,701 37	61 95	.....	15,450.00	.....
.....	.....	4,017.18	8,178.69	64.75	.....	15,246.93	.....
.....	.....	4,617.21	14,995.09	248.70	.....	23,200.00	.....
.....	.....	.....	5,471.02	41.88	.....	11,840.00	.....
.....	.....	60.76	2,584.54	75 85	3.00	1,500.00	.....
.....	.....	.....	6,274.75	158.36	.....	36,590.00	.....
.....	.....	294.48	2,904.59	181.45	32.00	2,400.00	.....
.....	.....	1,037.54	3,127.41	.....	15.25	13,010.00	.....
.....	.....	.....	1,848.18	40.90	.....	7,450.00	.....
.....	.....	286.41	543.36	27.10	36.20	1,170.00	.....
5,400.00	.....	463.80	463.80	37.60	28.75	800 00	.....
.....	.....	.....	1,970.77	23.40	.....	775.00	.....
.....	.....	.....	2,784.94	247.19	60 00	6,433 00	.....
.....	1,140.00	1,042.50	870.95	43.71	.....	1,100.00	.....
.....	.....	5,756.37	17,383.11	.....	.....	13,468.10	.....
.....	.....	340.50	378.77	13.00	18.00	850.00	.....
.....	.....	130.00	1,309.33	39.70	3.00	5,750.00	.....
.....	.....	5,139.67	17,476.87	.....	.....	17,457.16	.....
.....	.....	.....	2,923.67	51.95	.....	.....	.....
500.00	.....	86.75	173 52	9 58	.....	.....	20.00
.....	.....	.....	3,906.19	83 04	.....	15,306 00	.....
600.00	.....	.....	.....	.....	16 10	15,315.84	.....

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Real estate sales.
DOMESTIC LOCAL—*Continued.*			
Akron Domestic Local Building and Loan association	Akron		
Appanoose County Loan and Building association	Centerville	$ 43.83	$ 2,474.72
Atlantic Mutual Building association	Atlantic		680.36
Boone Building and Loan association	Boone	13.00	
Building, Savings and Loan association	Winterset	162.58	
Burlington Loan association	Burlington	88.26	1,500.00
Bohemian Building and Loan association	Cedar Rapids		
Business Men's Loan and Deposit association	Maquoketa		
Casey Savings and Loan association	Casey	13.50	
Cass County Loan and Building association	Atlantic	405.79	1,714.84
Cedar Falls Building, Loan and Savings association	Cedar Falls		
Cedar Rapids Building and Loan association	Cedar Rapids		
Cedar Valley Building and Loan association	Cedar Falls	105.20	
Cherokee Building and Loan association	Cherokee	42.12	1,750.00
Citizens Building and Loan association	Clinton	1,720.65	
Council Bluffs Mutual Building and Loan association	Council Bluffs	3.50	
Davenport Loan, Building and Savings association	Davenport		
Decorah Building and Loan association	Decorah		
Dickinson County Building and Loan association	Spirit Lake	11.00	105.00
Dubuque Building and Loan association	Dubuque	996.24	1,112.72
Eldon Loan and Building association	Eldon	78.00	
Emmetsburg Building and Loan association	Emmetsburg		
Eagle Grove Building and Loan association	Eagle Grove	12.60	
Fairfield Loan and Building association	Fairfield		
Ft. Dodge Building and Loan association	Ft. Dodge	78.13	36.00
Ft. Madison Loan and Building association	Ft. Madison		
Fourth Street (The) Building association	Clinton	353.27	15,685.16
Germania Building, Loan and Savings association	Cedar Falls		
Germania Building, Loan and Savings association	Clinton	281.21	375.00
Glenwood Building and Loan association	Glenwood		825.00
Grinnell Building and Loan association	Grinnell		
Home Building and Loan association	Marion		
Home Building and Loan association	Sidney		
Home Building and Loan association	Shenandoah		
Home Loan and Building association	Fairfield		
Home Building, Loan and Savings association	Davenport		
Iowa City Building and Loan association	Iowa City		
Keokuk Loan and Building association	Keokuk	1,815.18	
Lake City Building and Loan association	Lake City		
La Porte Building and Loan association	La Porte City		
Lee County Loan and Building association	Keokuk	1,004.43	
Linn County Loan and Building association	Marion	9.40	
Lyon County Building and Loan association	Rock Rapids		
Lyons Building and Loan association	Lyons	84.56	55.00
Maquoketa Building and Savings association	Maquoketa		

1897—CONTINUED.

Foreclosure and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
					$ 1.00	$ 282 68	$ 8,006.15
		$ 247.47	$ 500 00	$ 25 00	2 75	78 01	28,002 88
$ 462.36				66.00	1 00	65 91	6.375.76
			7,275.00	109.00		250.00	23,898 60
295.04			200.00	80.00	7.45	3,767.93	26,202.68
			1,000.00	637.26	1.50	104 93	33,236 15
						90.25	12.465.53
							28,586.44
	$ 33.32	.11			.50		1,915.88
				201.18	3.25	329.89	37,417.38
					65.10	6.73	55,878 28
			6,700.00			16.35	103,537.81
			500.00		.50	66.55	19,929.87
	394.95		738 76	77.00		379.67	29,849.39
290 23							10,440.75
							2,733 33
		732.25		320 20	29.25		210,311.88
					4 00		12,444.97
					.50	3.00	6,607.38
			25,038.60		9.80	7,066.17	267,738.56
			490.00	2,902.02			15,995 67
					1.00	66.00	16,150.30
			700 00		1.00		15,652.91
			11,887.43		5.95		60,033.53
36.70	2.85					3,382.10	61,074 94
			945 82				64,125.82
						13.65	43.327.15
			3,839.00		1 50	2.25	14,771.29
	36.90			889.10		1 75	104,742.26
						8.77	13,879.15
						278.87	33.286 23
			7,772.17			6.50	25,038 67
						3.65	6.740 77
					5.00		17,411.45
			770.00				6,726.92
			700 00		5.00		15,965.21
			4,400.00		2.00		12,783.16
	1,235.90		20,555.42			66.00	89,960.25
						41.21	4.955.71
101.97				10 00	1.00	60.60	15,121.64
	1,049.00		46,773.39			195.00	123,369.18
						5.25	31,318.78
	82.18	50.12					2,109 82
				171.00		4 25	40,130.05
							45,540.27

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Cash balance in treasury at commencement of fiscal year.	Dues installment stock.
DOMESTIC LOCAL—*Continued*—			
Mason City Building and Savings association	Mason City	$ 3,008 87	$ 40,466.00
Mechanics Building association	Sioux City	4,009.81	6,244.00
Mutual Building and Loan association	Hull	341.65	1,755.50
Mutual House Loan and Savings association	Grinnell	615 60	4,804.27
Mutual Loan and Savings association	Tama	508 80	10,861.00
Merchants and Mechanics Loan, B and S. association	Davenport	2,414.19	23,268.00
Northwestern Building and Loan association	Inwood	26 63	3,498.00
Oelwein Building and Loan association	Oelwein	1,005.67	1,478.50
Osage Building and Loan association	Osage	532.86	2,661 50
Ottumwa Loan, Building and Savings association	Ottumwa	.....	2,562.06
Page County Building and Loan association	Clarinda	.....	269.40
Peoples Building and Loan association	Morning Sun	165 02	1,155 50
Peoples Building and Savings association	Ottumwa	233.85	24,065.50
Peoples Mutual Building and Loan association	Waterloo	8,555.19	32,930 00
Perpetual Building association	Cedar Rapids	6,105.88	97,252.61
Perpetual Building and Loan association	Waterloo	602.47	48,536.36
Perpetual Building association	Clinton	.....	.....
Perry Building and Loan association	Perry	314.80	4,187 03
Polk County Loan and Building association	Des Moines	2,934.33	20,534.00
Peoples Building and Loan association	Dubuque	2,258.79	11,125.50
Red Oak Building and Savings associations	Red Oak	235.57	9,731.00
Sanborn Building and Loan association	Sanborn	3,486.27	11,447.70
Savings, Loan and Building association	Council Bluffs	5,428.64	23,293 00
Shenandoah Mutual Loan association	Shenandoah	3,230.53	8,019.75
Silver City Building and Loan association	Silver City	403.77	1,316.52
Spencer Building and Loan association	Spencer	359.64	3,952.50
Stanton Loan and Building association	Stanton	849.81	2,009.00
Union Building association	Clinton	4,011.38	127,349.54
Villisca Loan and Building association	Villisca	702 92	5,805.20
Vinton Savings, Loan and Building association	Vinton	.....	7,717.08
Waterloo Building and Loan association	Waterloo	510.43	32,019.00
Waverly Building and Loan association	Waverly	94.21	6,632.33
Workingmens Building and Loan association	Belle Plaine	3,425 00	11,549.70
Workingmens Building and Loan association	Missouri Vall'y	1,325.36	15,666 45
Workingmens Building association	Clinton	189 55	31,212.68
Wapello Loan, Building and Savings association	Wapello	6.08	1,366.95
Washington Loan and Building association	Washington	561.36	25,226.00
Total		$148,749.56	$1,372,261.22
DOMESTIC—			
Acme Savings association	Cedar Rapids	314.13	9,152.84
Algona Deposit and Loan association	Algona	40.28	13,021 49
Avoca Building and Loan association	Avoca	247.29	7,293.53
Co-operative Bank (The) of Iowa	Des Moines	8,372.70	22,345.66
Davenport Co-operative Bank	Davenport	899 01	15,657.99
Eastern Iowa Building and Loan association	Tipton	597.97	9,372.15
Equitable Loan company	Ottumwa	1,569.56	26,617.62
Fidelity Loan and Building association	Ottumwa	4,520.21	13,819.53
Ft. Dodge Savings and Loan association	Ft. Dodge	651.77	6,632 80
Hawkeye Savings and Loan association	Des Moines	878.40	7,712.73
House Building, Savings and Loan association	Hawarden	330.67	7,704.11
Interstate Building and Loan association	Sioux City	869.33	26,557.88
Iowa Building and Loan association	Des Moines	3,378 10	33,729.75
Iowa Business Mens Building and Loan association	Marshalltown	5,072.20	93,771.23
Iowa Central Building and Loan association	Des Moines	5,407.78	163,060.17

1987—CONTINUED.

Full paid stock.	Prepaid stock.	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid.
.....	.....	$ 2,520.37	$ 9,723 95	$ 492 51	$ 80.90	$ 42,300.00	.....
.....	.....	.....	3,296.59	74.10	.....	6,914.65	.....
.....	.....	913.05	1,030.36	173.45	4.00	7,300 00	.....
$ 10,900.00	.....	390.09	1,896.41	.....	.....	2,566.60	.....
.....	.....	.....	6,893.99	61 35	68 20	.....	$ 400.00
.....	.....	.....	13,313.53	....	1,080.44	19,700 00	3,430.00
.....	.....	858 66	1,302.52	33 25	13.75	.....	.....
.....	.....	85.50	85.50	.....	.....	.....	.....
.....	.....	343.20	428.42	120.08	15.00	.....	.....
19,847.71	.....	.....	1,176.54	3.60	.....	1,640.50	.....
2,000.00	.....	14.24	20.81	.....	18.50	.....	.....
.....	.....	.....	713.71	4.88	.....	3,806.68	.....
1,500.00	.....	9,415.23	.....	100.06	.....	13,441.00	.....
.....	.....	3,485.00	12,977.65	116 15	48.00	7,850.00	2,495.00
.....	.....	.....	12,259.86	443.60	43.50	46,426.78	.....
4,900.00	.....	.....	10,426 55	.....	59.00	18,327.50	.....
.....	.....	.....	.....	.....	.....	.....	.....
1,050.00	1,070.00	468.30	393 70	4.45	27.60	600 00	.....
.....	.....	3,749.33	10,407 67	311.32	.....	28,096.38	.....
.....	.....	.....	5,041.97	33.71	11.65	16,781.00	.....
3,600.00	.....	789.82	3,453.50	111.65	38 00	8,930.00	.....
.....	.....	31.00	3,286.48	55.00	25.00	.....	.....
.....	.....	1,286.40	5,145.60	753.08	.....	17,505 00	.....
.....	.....	.....	5,431.97	134.15	.....	13,145.00	.....
.....	.....	168.71	244.13	33.48	2.50	.....	350.00
.....	.....	791.16	1,663.16	261.82	7.40	8,575 00	.....
.....	.....	400.44	1,089.48	92.99	6.12	3,875.00	.....
.....	.....	.....	9,011.24	232 68	.....	161,495 82	3,985.06
1,300.00	.....	710.25	2,720.40	169.61	16.80	9,136.87	.....
.....	.....	.....	3,778.70	45.07	11.75	800 00	.....
.....	.....	.....	17,491.65	50.78	43 00	26,700.00	.....
.....	.....	1,593.95	1,990 75	74 00	10.50	4,550 00	.....
.....	.....	.....	2,215.69	35.53	42.75	2,766 99	.....
500.00	.....	72.30	6,736.45	271 25	7.25	1,500.90	.....
.....	.....	.....	4,828.71	83.93	.....	26,795.13	.....
.....	.....	.....	796.16	39 20	.....	954.42	.....
.....	.....	.....	11,881 06	29.75	.....	7,210.00	.....
$ 63 086.71	$ 3,910.00	$ 65,913 20	$391,436.49	$ 8,571.03	$3,510.99	$ 1,010,516.89	$ 31,638.82
8,500 00	4,400 00	794 25	663.23	26.21	.....	783.10	.....
1,400.00	1,695.00	.....	6,957.27	212.80	402.00	10,493.50	.....
.....	.....	67.09	3,227.41	79 00	.....	9 314.00	.....
43,070.00	1,050.00	10,574.14	9,487.37	135 22	228 00	54,878.50	.....
12,600.00	100.00	13,353.41	.....	98.25	.....	42,418.50	125.00
2,950.00	4,195.00	2,182.75	1,807.96	64.68	19 86	2,810 00	.....
3,925.00	2,993.00	7,167 30	7,212.29	89 72	...	18,319.86	7,938.24
6,880.00	5,650.95	1,927.55	5,837.01	208.53	25.00	12,450.94	.....
1,300.00	2,280.00	1,240.70	1,042.80	7.35	283.75	500 00	611.00
19,950.00	650.00	2,974.25	2,488 51	82.46	36.50	6,250.00	450.00
.....	.....	2,717.04	3,571.65	173.59	94 25	6,324.14	.....
7,340.00	80.97	12,316.62	.....	423.58	289.20	20,993 00	12,593.74
7,400.00	3,980.00	3,044.34	3,348.39	98.98	.....	8,730.00	.....
8,427.34	4,763.71	20,173.00	24,207.60	1,300 96	690.34	45 847.92	3,616.00
65,150.00	.....	72,141.17	66,350.78	4,339.57	719.45	174,505.00	.....

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Real estate sales.
DOMESTIC LOCAL—*Continued*—			
Mason City Building and Savings association	Mason City		
Mechanics Building association	Sioux City	$ 130.57	$ 225.00
Mutual Building and Loan association	Hull	138.02	505.00
Mutual House Loan and Savings association	Grinnell		
Mutual Loan and Savings association	Tama		
Merchants and Mechanics Loan, B. and S. association	Davenport	143.41	
Northwestern Building and Loan association	Inwood	20.08	734.73
Oelwein Building and Loan association	Oelwein		
Osage Building and Loan association	Osage		
Ottumwa Loan, Building and Savings association	Ottumwa		
Page County Building and Loan association	Clarinda		
Peoples Building and Loan association	Morning Sun		
Peoples Building and Savings association	Ottumwa	129.61	497.13
Peoples Mutual Building and Loan association	Waterloo	128.16	
Perpetual Building association	Cedar Rapids		
Perpetual Building and Loan association	Waterloo	126 98	
Perpetual Building association	Clinton		
Perry Building and Loan association	Perry		
Polk County Loan and Building association	Des Moines	228.07	8,171.28
Peoples Building association	Dubuque	23.62	2,500.00
Red Oak Building and Saving association	Red Oak	38 53	
Sanborn Building and Loan association	Sanborn		
Savings Loan and Building association	Council Bluffs	201.96	568.79
Shenandoah Mutual Loan association	Shenandoah	6.75	
Silver City Building and Loan association	Silver City		
Spencer Building and Loan association	Spencer	13.23	700.00
Stanton Loan and Building association	Stanton	7.08	
Union Building association	Clinton	1,790.90	6,936 28
Villisca Loan and Building association	Villisca	15.33	352.58
Vinton Savings, Loan and Building association	Vinton		
Waterloo Building association	Waterloo	151.56	
Waverly Building and Loan association	Waverly		
Workingmens Building and Loan association	Belle Plaine	17.20	
Workingmens Building and Loan association	Missouri Vall'y	22.00	
Workingmens Building association	Clinton	356.14	
Wapello Loan, Building and Savings association	Wapello		
Washington Loan and Building association	Washington		2,306.30
Total		$ 11,010.59	$ 49,751.88
DOMESTIC—			
Acme Savings association	Cedar Rapids		
Algona Deposit and Loan association	Algona	101.63	
Avoca Building and Loan association	Avoca	31.12	
Co-operative Bank (The) of Iowa	Des Moines	2.08	850 50
Davenport Co-operative Bank	Davenport		7,441.45
Eastern Iowa Building and Loan association	Tipton	1.00	
Equitable Loan company	Ottumwa	59.87	627.00
Fidelity Loan and Building association	Ottumwa	3.60	1,646 68
Ft. Dodge Savings and Loan association	Ft. Dodge		
Hawkeye Savings and Loan association	Des Moines	53.48	
House Building, Savings and Loan association	Hawarden	186.47	2,483.78
Interstate Building and Loan association	Sioux City	648.70	1,154 78
Iowa Building and Loan association	Des Moines	81.77	276.90
Iowa Business Mens Building and Loan association	Marshalltown	948 79	1,855.97
Iowa Central Building and Loan association	Des Moines	3,283.57	6,112.54

1897—CONTINUED.

Foreclosure and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
$ 3,622.42				$ 50.00	$ 1.00		$ 102,876.02
	$ 4.25						20,898.97
				101.56	.25	$ 1,115 94	13,278 78
			$ 950.00			22.25	22,145.23
		$ 6.20	478.30		3.95	26 02	18,503.41
							62,369.60
						20.15	6,491.77
					.50		2,655.67
					.50		4,101.56
	304.66						25,555.04
	10.00						2,332 95
							5,845 79
			1,700.00			470.25	51,483.62
500.00	4.00			100.20	11.50	11,300.00	81,509.85
			4,000.00				166,629.63
		38.91	50.24				83,067.96
	71.17				3.50		8,190.55
5,177.95				605.57		2,430.00	82,596.50
			8,400.00	208.00			46,384.24
					14.50	2,017.74	28.919.31
							18,333.55
				1,257.36		1,342.51	56,806.34
							29,991.15
	173.88				2 00		2,694.99
				288.00		67.89	16,679.80
					.50		8,280.42
4,627.54	291.49	880.41		1,240.64		8,463.10	331,065.48
247.06		3 51		112.99	8.00	526.50	21,828.12
	313.42				2.00		12,663.02
							85,969 42
			9,000 00		3.00	282.61	15,231.35
							20,052.91
1,300.11	128.40		25.00	67.65	14.00	282.73	23,008.95
				1.4.65		228.62	63,868.41
							3,162.81
			5,275 00		10.65	102.36	52,602 48
$ 16,801.27	$ 4,136.37	$ 1,959.58	$170,679 13	$ 10,364.38	$ 224.90	$ 45,343 23	$ 3,408,921.24
	2,262 37		3,800.00			47 97	30,743.10
6.25	1,643.86			12.00	17.00	161.30	36,165.20
	486 97						20,806.54
	5,559 57			123.10	1.80	520.00	168,598.64
2,495.07	58.37	284.79	4,450.00	679.27		179.82	100,839.46
	1,570.78				3.50	141.60	25,717.25
	7,154.03				5.00	15.425.34	99,148.83
	309.55		7,207 50		7.50		60,494 55
40.93			6.010.00			25.00	20,716.10
151.00			7,550.00				49,227 82
120.88				454.20	1.80	760.01	24,220.54
662.88	2,990.99	324.92		870.15		17,035.55	104,663 79
	4,980.25	145.90	3,688.53		17.95		73,000.86
431.72	15,642.03	8.50		850.41	76.50	1,468.62	229,173.84
700.53	29,420.72	8,571.02	186.40	3,628.77		7.00	603,584.47

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Cash balance in treasury at commencement of fiscal year.	Dues installment stock.
DOMESTIC—*Continued.*			
Iowa Deposit and Loan company	Des Moines	$ 5,858.40	$ 81,747.19
Iowa Mutual Building and Loan association	Dubuque	2,433.09	24,853.00
Iowa Savings and Loan association	Des Moines	1,369.88	186,072.00
Le Mars Building and Loan association	Le Mars	499.37	22,210.95
Mutual Benefit Building and Loan association	Atlantic	1,768.65	13,975.71
National Building and Savings association	Boone	1,783.88	44,945.73
Normal Savings and Loan association	Cedar Falls	907.40	3,989.28
Northern Iowa Building and Loan association	Dubuque	67.88	4,899.08
Northwestern Deposit and Investment company	Holstein	1,126.45	14,058.30
Northwestern Savings and Loan association	Des Moines	2,375.96	20,605.11
Oskaloosa National Building, Loan and Inv't Ass'n	Oskaloosa	909.82	8,924.24
Southeastern Iowa Loan association	Eldon	90.50	187.08
Total		$ 52,240.68	$ 893,002.82
FOREIGN—			
Guaranty Savings and Loan association	Minneapolis	21,137.28	80,610.42
RECAPITULATION—			
Domestic local total		148,749 56	1,372,251.33
Domestic total		52,240.68	893,002.82
Foreign total		21,137.28	80,610.42
Grand total		$222,127 53	$1,345,874 56

1897—CONTINUED.

Full paid stock.	Prepaid stock.	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid.
$ 3,250.00	$ 2,226.00	$ 36,441.24	.....	$ 1,483.01	$ 333.70	$ 82,254.71	.....
700.00	.....	7,086.68	$ 5,863.72	129.25	6.90	19,815.00	.....
13,100.00	.....	79,689.81	66,492.90	3,693.80	.....	210,315 00	$ 37,746.00
1,800.00	1,015 00	13,357 31	.....	418.13	376.00	29,710.00	.....
5,600.00	14,720.00	8,056.68	10,771.02	1,109.33	.....	24,593.41	.....
17,550.00	16,890.80	15,714.22	15,265 59	1,339.82	194.00	38,935.00	1,054.09
1,700.00	650.00	876.45	731.53	2.85	.....	.....	95.82
800.00	.....	220.37	220.36	.....	8.00	225.00	.....
4,700.00	200.00	4,529.04	3,775.15	142.07	142.20	5,625.00	1,236.00
407.60	200.00	1,237.43	953.24	12.11	.....	4,200.00	538.83
.....	1,250.00	682.25	684 79	40.95	994.26	3,275.00	138.75
2,000.00	.....	47.35	94.65	.....	10.00	.....	.....
$ 246,109.94	$ 68,995.43	$ 318,811.47	$241,114.35	$ 15,707.23	$4,853 31	$ 833,566.58	$ 66,165.47
13,350.00	2,250.00	24,023.03	24,023.00	345.27	.....	105,263.50	.....
63,086.71	3,910.00	65,913.20	391,436.49	8,571.03	2,510 99	1,010,546.89	31,638.82
246,109.94	68,995.43	318,811 47	241,114.35	15,707 23	4,853 31	833,566.58	66,165.47
11,350.00	2,250.00	24,023 03	24,023.00	345.27	.....	105,263.50	.....
$ 323 546 65	$ 75,155.43	$ 408,747.70	$356,573.84	$ 24.623.52	$7,364.30	1,949,376 97	$ 97,804.29

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Real estate sales.
DOMESTIC—*Continued*—			
Iowa Deposit and Loan company	Des Moines	$ 2,408.19	$ 6,776.40
Iowa Mutual Building and Loan association	Dubuque	918.56	1,618.91
Iowa Savings and Loan association	Des Moines	14,146.40	12,247.24
Le Mars Building and Loan association	Le Mars	1,039.81	3,09[illegible].61
Mutual Benefit Building and Loan association	Atlantic	430.07	9,223.[illegible]
National Building and Savings association	Boone	597.60	1,876.34
Normal Savings and Loan association	Cedar Falls	.....	.....
Northern Iowa Building and Loan association	Dubuque	.....	.....
Northwestern Deposit and Investment company	Holstein	338.54	867.90
Northwestern Savings and Loan association	Des Moines	.....	673.85
Oskaloosa National Building, Loan and Inv't Ass'n	Oskaloosa	59.01	.....
Southeastern Iowa Loan association	Eldon	19.70	.....
Total		$ 25,239.48	$ 58,832.06
FOREIGN—			
Guaranty Savings and Loan association	Minneapolis	1,867.55	10,766.07
RECAPITULATION—			
Domestic local total		11,010.69	49,751.38
Domestic total		25,259.48	58,832.06
Foreign total		1,867.55	10,766.07
Grand total		$ 38,137.69	$ 119,450.68

1897—CONTINUED.

Foreclosure and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
$ 20,391 42	$ 3,816.29	$ 14,137.21	.....	.....	$ 19.70	$ 16,703.12	$ 278,145.58
.....	3,370 77	.....	.....	$ 833 50	.....	.....	67,109.52
.....	1,800.00	.....	.....	.....	.....	11,210.77	642,883.80
312.75	2 925.45	649.35	.....	.....	19.50	10,146.43	87,673.66
2,407.53	3,213.22	.....	.....	27.50	.....	873.56	96,770.51
.....	9,725.10	.....	.....	.....	31.80	87.14	165,991.11
.....	487 42	.....	.....	.....	.....	.....	9,440.75
.....	646.51	.....	$ 16.00	.....	.....	.....	7,093.15
.....	1,488 26	522.51	.....	10.00	2.70	210.91	38,869.03
443.90	3,788.88	116.40	1,800.00	.....	6.75	360.83	37,770.89
.....	1,294.06	.....	2,075.00	.....	2 00	463.56	20,793.69
.....	22.12	.....	.....	.....	.....	.....	2,472.00
$ 23,164.31	$ 104,667.57	$ 25,070.60	$ 6,823.43	$ 6,988.90	$ 213.50	$ 75,447.03	$ 3,102,114.77
.....	4,564.42	5,391 35	.....	1,774.56	23 00	19,855.49	315,244.94
16,801.37	4,136 37	1,959.58	170,679.13	10,364.33	224.90	45,343 23	3,408,921.24
23,164.31	104,667.57	25,070.60	6,823.43	6,988.90	213.50	75,447.03	3,102,114.77
.....	4,564.42	5,391.35	.....	1,774.56	.....	19,855.49	315,244.94
$ 44,965.68	$ 112,368.36	$ 32,421.53	$177,503 56	$ 19,127.84	$ 438 40	$141,045.75	$ 6,826,280.95

RECEIPTS—1898.

NAME OF ASSOCIATION.	LOCATION.	Balance in treasury at commencement of fiscal year.	Installment stock.
DOMESTIC LOCAL—			
Akron Domestic Local Building and Loan association	Akron	$ 758.15	$ 6,007.00
Appanoose County Loan and Building association	Centerville	4,752.49	10,257.50
Atlantic Mutual Building association	Atlantic	403 19	1,857 50
Boone Building and Loan association	Boone	154.57	4,660 00
Building, Savings and Loan association	Winterset	2,303.44	6,935.00
Burlington Loan association	Burlington	95 86	11,333.50
Bohemian Building and Loan association	Cedar Rapids	782.30	11,118.35
Casey Savings and Loan association	Casey	672.36	323 80
Cass County Loan and Building association	Atlantic	1,342.77	3,022.00
Cedar Falls Building, Loan and Savings association	Cedar Falls	546.24	26,791.50
Cedar Rapids Building and Loan association	Cedar Rapids	1,308.55	59,911.18
Cedar Valley Building and Loan association	Cedar Falls	1,786.00	9,659.00
Cherokee Building and Loan association	Cherokee	.....	4,686.26
Citizens Building association	Clinton	62.24	3,686.85
Council Bluffs association	Council Bluffs	80.51	3,105.82
Davenport Loan, Building and Savings association	Davenport	5,370.12	63,598.00
Decorah Building and Loan association	Decorah	95.85	3,574.80
Dickinson County Building and Loan association	Spirit Lake	831.82	3,144.80
Dubuque Building and Loan association	Dubuque	1,112 84	117.562 00
Elgin Building and Loan association	Elgin	597.37	1,128 90
Emmetsburg Building and Loan association	Emmetsburg	604.58	12,311.00
Eagle Grove Building and Loan association	Eagle Grove	2,919.86	6,430.96
Fairfield Loan and Building association	Fairfield	4,388.38	15,403 68
Ft Dodge Building and Loan association	Ft. Dodge	11,929.50	17,339 00
Ft. Madison Loan and Building association	Ft. Madison	1,324.76	15,630.00
Fourth Street Building association	Clinton	1,945 37	5,485.10
Germania Building, Loan and Savings association	Cedar Falls	336.16	7,431.00
Germania Savings and Loan association	Clinton	2,918.99	26,048.11
Glenwood Building and Loan association	Glenwood	103 71	7,082.00
Grinnell Building and Loan association	Grinnell	4,104.92	12,695.25
Home Building and Loan association	Marion	239.60	8,604.00
Home Building and Loan association	Sidney	68.07	4,527 82
Home Building and Loan association	Shenandoah	2,503.63	10,286 25
Home Loan and Building association	Fairfield	.....	3,761.05
Home Building, Loan and Savings association	Davenport	117.12	6,537 00
Iowa City Building and Loan association	Iowa City	326 51	4,649.20
Keokuk Loan and Building association	Keokuk	1,131.58	33,573 85
Lake City Building and Loan association	Lake City	2 079.49	1,980.93
La Porte Building and Loan association	La Porte	3,256.35	3,920.50
Lee County Loan and Building association	Keokuk	116.04	29,507.95
Linn County Building and Loan association	Marion	919.03	28,990 00
Lyon County Building and Loan association	Rock Rapids	38.33	1,081.57
Lyons Building and Loan association	Lyons	2 090.51	12,409 05
Maquoketa Building and Savings association	Maquoketa	376.43	26,136.25
Mason City Building and Loan association	Mason City	2,437.98	40,812.00

RECEIPTS—1898.

Full paid stock.	Prepaid stock.	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid
.....	.....	$ 510.45	$ 1,581.37	$ 28.45	$ 41.50	$ 1,725.00	.....
.....	.....	1,754 45	5,838.58	53.67	58.00	2,350.00	.....
.....	.....	609.07	794.50	29.54	.....	1.800 00	.....
.....	.....	.....	2,279.69	32.52	9 00	5,600.00	.....
$ 300.00	.....	978.33	2,537.71	64.20	18.20	15,794.76	.....
.....	.....	.....	4,408.79	45 20	16.10	6,792.26	.....
.....	.....	.....	1,626.15	.....	26.25	.....	$ 10.00
.....	.....	330 60	281.30	49 52	.....	500 00	.....
.....	.....	881.86	1,301.29	48.61	.....	8,323.33	.....
.....	.....	2,750.00	11,054.43	150.50	34.75	29,244.44	.....
.....	.....	.....	9,941.71	529.92	.....	57,300.00	4,831.39
.....	.....	980.00	3,933.21	38.15	10.50	6,930 00	.....
.....	.....	509 14	4,193.26	69.10	2.50	12,721.15	.....
.....	.....	.....	1,026.39	73.22	.25	3,800.00	.....
.....	$ 300.00	417.82	.....	2.20	.....	589.26	.....
.....	.....	.....	25,048.33	925.49	.....	70,783.45	10,068 01
.....	.....	1,007.25	1,007.25	54 70	.....	5,650 00	.....
.....	.....	892.76	945.31	65.05	48 50	2,400.00	.....
.....	.....	.....	23,058.42	293 88	154 85	98,282.69	.....
.....	.....	.....	344.28	3 30	1.00	2,690.55	.....
.....	.....	.....	2,851.07	66.91	117.50	1,555.50	.....
.....	.....	1,930.15	1,635.58	75 00	11.40	6,007.28	.....
.....	.....	1,829.72	7,376.95	103 11	.....	17,098.17	.....
.....	.....	3,553.45	7,144.86	39.17	.....	22,557.50	.....
.....	.....	4,320.29	12,790.43	191.50	.....	51,400.00	.....
.....	.....	.....	3,278.25	.....	.....	7,500.00	.....
.....	.....	148.71	2,973.44	137.70	5.00	2,975.00	.....
.....	.....	.....	4,680.35	123 20	.....	22,780.00	.....
.....	.....	218.37	2,820.72	76.96	24.75	4,840 00	.....
.....	.....	434 49	2,563.42	.....	8.10	7,215.00	.....
.....	.....	.....	2,553.67	73.20	.....	9,710 00	.....
.....	.....	278.49	806.36	3.95	29.10	130.00	.....
3,900.00	.....	1,180.10	1,195.02	40.10	.....	3,200.00	.....
.....	60.00	.....	2,000.04	29.90	.....	4,320.00	.....
.....	.....	.....	3,165.68	111.61	29.00	2,498.56	.....
800.00	.....	1,187.86	979.91	17.35	.....	1,806.84	.....
.....	.....	6,740.70	20,595.71	.....	.....	13,190.59	.....
.....	.....	285.00	317.60	1.00	.....	1,750 00	.....
.....	.....	.....	60.00	1,542.90	26.70	.....	1.00
.....	.....	5,002.25	14,482.02	.....	.....	47,355.00	7,554.70
.....	.....	.....	3,520.48	93.15	.....	.....	780.00
.....	180.00	128.73	257.47	2.85	.....	.....	.....
.....	.....	.....	2,842.06	26.98	.....	19,900.00	770 00
500.00	.....	.....	.....	8.05	.....	.....	15,057.86
.....	.....	2,483.30	9,601.89	436.62	70.70	38,250.00	.....

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Sales, real estate.
DOMESTIC LOCAL—			
Akron Domestic Local Building and Loan association	Akron		
Appanoose County Loan and Building association	Centerville	$ 74.59	$ 615.88
Atlantic Mutual Building association	Atlantic		92.00
Boone Building and Loan association	Boone	278.93	236.40
Building, Savings and Loan association	Winterset	432.28	
Burlington Loan association	Burlington	9.00	
Bohemian Building and Loan association	Cedar Rapids		
Casey Savings and Loan association	Casey		
Cass County Loan and Building association	Atlantic		801.15
Cedar Falls Building, Loan and Savings association	Cedar Falls		
Cedar Rapids Building and Loan association	Cedar Rapids		853.47
Cedar Valley Building and Loan association	Cedar Falls	53.18	
Cherokee Building and Loan association	Cherokee	91.33	
Citizens Building association	Clinton	1,364.05	
Council Bluffs association	Council Bluff		
Davenport Loan, Building and Savings association	Davenport	133.25	
Decorah Building and Loan association	Decorah		
Dickinson County Building and Loan association	Spirit Lake		67.50
Dubuque Building and Loan association	Dubuque	913.75	2,253.43
Elgin Building and Loan association	Elgin		
Emmetsburg Building and Loan association	Emmetsburg	17.35	
Eagle Grove Building and Loan association	Eagle Grove	16.80	
Fairfield Loan and Building association	Fairfield		
Ft. Dodge Building and Loan association	Ft. Dodge	179.15	36.00
Ft. Madison Loan and Building association	Ft. Madison		
Fourth Street Building association	Clinton	233.24	15,694.98
Germania Building, Loan and Savings association	Cedar Falls	8.80	
Germania Savings and Loan association	Clinton	165.86	145.00
Glenwood Building and Loan association	Glenwood	102.34	159.78
Grinnell Building and Loan association	Grinnell		
Home Building and Loan association	Marion		
Home Building and Loan association	Sidney		
Home Building and Loan association	Shenandoah		
Home Loan and Building association	Fairfield		
Home Building, Loan and Savings association	Davenport		
Iowa City Building and Loan association	Iowa City		
Keokuk Loan and Building association	Keokuk	2,579.49	
Lake City Building and Loan association	Lake City		
La Porte Building and Loan association	La Porte	2,500.00	401.97
Lee County Loan and Building association	Keokuk	1,662.45	
Linn County Building and Loan association	Marion	66.75	
Lyon County Building and Loan association	Rock Rapids		
Lyons Building and Loan association	Lyons	92.91	3,188.73
Maquoketa Building and Savings association	Maquoketa		
Mason City Building and Loan association	Mason City		

1898—CONTINUED.

Foreclosure and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
				$ 19.25	$ 1.00	$ 1.20	$ 10,623.37
			$ 1,330.00	41.00	.25	91.36	27,217.77
				7.00			5,592.80
			5,525.00	20.50		3.70	18,800.31
				30.00	56.83	5,443.88	34,804.63
				374.23	.50	79.40	23,154 84
					5 50		13,517.55
	$ 42.70						2,200.08
	1,344.98	$ 126.53		15.02	1.50		17,109.04
					93.80		70,668.66
						18.20	131,694.42
					2.00		23,392.04
	298.74			74 00		417.42	23,062.90
$ 400 00				79.19			10,692.19
							4,495.61
		785.36		724.56	21.25		177,466.82
						16.22	11,406 07
						4.00	8,389.77
			2,234.48		4.70	3,016.22	248 887.25
	150.92			247.24			5,163.56
					.50	119.00	17,643.41
							19,027.03
			15,102 88		1.60		61,254.49
						2,511.04	65,329.67
				81.00		682.00	86,419.93
258.35				1,130.25		260.00	35,784.54
			550.00		1.00	4.30	14 571.11
	68.05			1,147.40		89.13	58,165.09
					1.25		15,429.88
	253.89						27,295.07
			8,610.00			7.57	29,798.04
			1,950 00		2 40		7,796.19
					4.50	46.25	22,355.85
			4,202 83				14,373.82
				47.00		28.20	12,534.17
			1,225.00		6 00		10,998.67
	845.09		20,955.83			100.00	99,712.84
							6,364.02
			3,700.00		5.00	61 20	15,475 62
	527 10		18,550.00			190.00	124,947.51
		17.71	2,000.00	54.00		12.75	33,394.47
	80.14					.50	1,769.59
76.45				163.50		.50	41,560 71
				160.28			42,238.97
				28.05	2.00	4.89	91,117.43

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Balance in treasury at commencement of fiscal year.	Installment stock.
DOMESTIC LOCAL—*Continued*—			
Mechanics Building association	Sioux City	$ 3,634.82	$ 6,275.00
Mutual Building and Loan association	Hull	685.42	873.50
Mutual Home Loan and Savings association	Grinnell	3,261.27	5,703.91
Mutual Loan and Savings association	Tama	.....	10,231.00
Merchants and Mechanics Loan, Building and S. Assn	Davenport	5,749.63	24,089.50
Northwestern Building and Loan association	Inwood	1,910.33	3,411.00
Osage Building and Loan association	Osage	1,877.93	2,325.00
Ottumwa Loan, Building and Savings association	Ottumwa	725.42	4,610.83
Page County Building and Loan association	Clarinda	854.50	1,765.50
Peoples Building and Loan association	Dubuque	2,842.66	7,440.50
Peoples Building and Loan association	Morning Sun	2,681.04	.....
Peoples Building and Loan association	Ottumwa	233.01	22,698.00
Peoples Mutual Building and Loan association	Waterloo	4,347.35	35,612.40
Perpetual Building association	Cedar Rapids	9,753.88	86,808.60
Perpetual Building association	Waterloo	1,621.50	73,153.33
Perpetual Building association	Clinton	.....	13,927.63
Perry Building and Loan association	Perry	446.19	3,889.48
Polk County Loan and Building association	Des Moines	2,473.63	14,563.00
Red Oak Building and Savings association	Red Oak	2,305.41	11,664.00
Sanborn Building and Loan association	Sanborn	4,318.08	10,470.50
Savings, Loan and Building association	Council Bluffs	1,575.09	18,459.03
Silver City Building and Loan association	Silver City	444.50	1,284.37
Spencer Building and Loan association	Spencer	465.79	3,611.00
Stanton Mutual Loan and Building association	Stanton	1,783.96	1,787.00
Union Building association	Clinton	98.65	50,896.11
Villisca Mutual Loan and Building association	Villisca	396.74	3,672.30
Vinton Savings, Loan and Building association	Vinton	3,016.03	7,533.60
Wapello Loan, Building and Savings association	Wapello	292.91	1,091.45
Washington Loan and Building association	Washington	2,501.42	26,524.00
Waterloo Building and Loan association	Waterloo	567.40	33,037.50
Waverly Building and Loan association	Waverly	4,697.60	5,633.00
Workingmens Building and Loan association	Belle Plaine	2,362.10	13,070.37
Workingmens Building and Loan association	Missouri Vall'y	1,533.32	15,951.00
Workingmens Building association	Clinton	196.40	12,430.22
Total		$138,876.54	$1,231,610.61
DOMESTIC—			
Acme Savings association	Cedar Rapids	2,237.90	29,045.43
Algona Deposit and Loan association	Algona	3,537.99	13,432.15
Avoca Building and Loan association	Avoca	38.09	8,268.24
Co-operative bank (The)	Des Moines	1,975.93	35,534.78
Davenport Co-operative bank	Davenport	2,298.80	13,743.28
Eastern Iowa Building and Loan association	Tipton	3,893.25	9,906.37
Equitable Loan company	Ottumwa	12,316.78	24,208.64
Fidelity Loan and Building association	Ottumwa	2,963.25	13,925.66
Ft. Dodge Savings and Loan association	Ft. Dodge	401.93	6,973.80
Hawkeye Savings and Loan association	Des Moines	874.48	7,831.00
Home Savings and Trust company	Des Moines	7,791.50	114,533.42
Home Building, Savings and Loan association	Hawarden	1,112.96	5,523.46
Interstate Building and Loan association	Sioux City	1,017.16	23,078.03
Iowa Building and Loan association	Des Moines	.....	48,918.82
Iowa Business Mens Building and Loan association	Marshalltown	18,967.73	91,296.79
Iowa Central Building and Loan association	Des Moines	186.57	146,173.63
Iowa Deposit and Loan company	Des Moines	20,428.74	52,593.79
Iowa Mutual Building and Loan association	Dubuque	.....	.....
Iowa Savings and Loan association	Des Moines	354.52	145,837.05
Le Mars Building and Loan association	Le Mars	171.18	18,557.60

1898—CONTINUED.

Full paid stock.	Prepaid stock.	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid.
.....	.....	.....	$ 3,368.23	$ 80.85	.....	$ 3,145.85	.....
.....	.....	$ 417.78	445.86	44.45	.....	3,750.00	.....
$ 13,600.00	.....	488 67	2,867 26	20.89	.....	5,070.80	.....
12,900.00	.....	2,301.73	5,370.71	44.25	$ 69.25	15,760.00	.....
.....	.....	.....	12,880.79	.....	.....	20,000.00	$ 3,795.00
.....	.....	1,530.12	1,030 00	74.81	18.50	2,050.00	.....
.....	.....	365.26	456 59	78.60	1.25	.....	.....
13,800.00	.....	.....	2,500.00	6.85	.....	4,210.00	.....
200 00	.....	162.07	255 53	4.85	15.42	250.00	.....
.....	.....	.....	4,099.13	4.85	2.55	38,836.38	.....
.....	.....	.....	437.03	.....	.....	4,358.60	.....
.....	.....	5.000.00	5,080.04	147.13	.....	22,223.65	.....
.....	.....	3,153.00	14,008.11	124.00	45.00	9,300.00	.....
.....	.....	.....	12,859.08	591.05	40.00	54,320.92	.....
900.00	.....	.....	13,741.95	.....	61.00	26,547.50	.....
.....	.....	.....	5,685.91	42.61	.....	9,600.00	2,606.18
.....	.....	545.60	451.45	4 40	61.60	5,100.00	.....
69,200.00	.....	2,551.13	7,404.06	.....	.....	61,449 28	.....
10,500.00	.....	1,094.88	3,262.06	109 75	.....	23,305.20	.....
.....	.....	68.50	3,251.91	31.05	32.50	.....	.....
.....	.....	917.81	3,671.22	689.85	.....	16,260.00	.....
.....	.....	304.00	304.19	21.98	6.50	600.00	.....
.....	.....	662.10	1,414.14	80.91	2.40	6,600.00	.....
.....	.....	647.79	761.96	61.24	4.56	3,420.00	.....
.....	.....	.....	10,353.04	.....	.....	57,888.13	50.20
3,800.00	.....	776.48	2,587 04	229.05	18.00	8,067.23	.....
.....	.....	.....	4,112.31	22.24	24.50	5,540.00	.....
.....	.....	.....	925.48	20.70	.....	1,171.80	.....
.....	.....	.....	12,527.97	30.25	.....	6,660 00	.....
.....	.....	.....	17,048.52	79.88	50.50	47,500.00	.....
.....	.....	1,432 40	1,794.50	118.50	10.00	2,550.00	.....
.....	.....	.....	2.774.55	46.73	58.75	2,935 00	.....
2,000.00	.....	90.00	7,417.15	241.05	8.25	9,075.00	.....
.....	.....	.....	3,863.29	96.40	.....	16,717.71	.....
$ 132,400.00	$ 540.00	$ 63 822.66	$381,503.44	$ 8,916.89	$1,274 18	$ 1,113,578 88	$ 45,524.34
2,000.00	7.820.00	2,373 25	1,987 04	18.08	.....	10,009.25	.....
.....	120.00	7,578.85	.....	212 97	374.00	13,931 80	.....
.....	.....	621.01	2,484.05	125.60	.....	10,060 00	.....
6,925 00	1,500 00	10,287.03	9,704 73	160.91	84.00	42,530.65	25,028.00
28,200 00	1,150.00	5,494.06	5,400.00	120 87	.....	36,618.45	125.00
.....	960.00	2,558.10	2,142.16	87.49	.....	8,547.00	.....
300.00	152.36	.....	14,110.23	94.06	.....	38,800.00	4,484.33
2,000.00	5,196.89	1,214.35	5,988.59	141 57	.....	21,650.00	3,725.00
.....	.....	1,496.95	1,247.05	.....	27 50	1,800 00	320.00
15,275.00	845.00	3,253.70	2,714.26	62.00	3.00	11,500.00	480 00
41,550.00	21,463.21	7,000.00	23,062 15	414.59	.....	63,622 80	2,757.41
1,400.00	2,800.00	1,717.97	3,673 21	12.95	102.50	3,526.62	.....
9,876.00	5,300.47	5,000.00	5,764 74	213.04	293.39	25,990.88	8,855.43
3.000 00	3,940.00	4,832.94	4,740.77	282.66	.....	17,170.00	.....
16,300.27	6,083.81	30,041.10	25,034 24	1,143.41	547.12	78,704.84	2,315.00
50,050.00	7,246.45	72,281.74	65,288.10	4,109.74	415.74	281,450.00	.....
12,050.00	800.00	.....	30,123.98	1,039.79	182.00	73,669.65	.....
.....	.....	.....	.....	.....	.....	.....	.....
91,600 00	.....	.....	124,761.21	3,528.17	.....	304,103.00	.....
5,000.00	770.00	6,000.00	6,720.63	137.27	392.00	18,884.47	.....

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Real estate sales.
DOMESTIC LOCAL—*Continued.*			
Mechanics Building association	Sioux City	$ 534 33	$ 1,300.00
Mutual Building and Loan association	Hull	77.22	.....
Mutual Home Loan and Savings association	Grinnell	.....	.....
Mutual Loan and Savings association	Tama	.....	.....
Merchants and Mechanics Loan, Building and S. Assn	Davenport	91.65	1,277.83
Northwestern Building and Loan association	Inwood	8 95	69.75
Osage Building and Loan association	Osage	4.10	.....
Ottumwa Loan, Building and Savings association	Ottumwa	.....	.....
Page County Building and Loan association	Clarinda	.....	.....
Peoples Building and Loan association	Dubuque	167.70	1,350 00
Peoples Building and Loan association	Morning Sun	.....	.....
Peoples Building and Loan association	Ottumwa	202.11	1,346.50
Peoples Mutual Building and Loan association	Waterloo	732.19	.....
Perpetual Building association	Cedar Rapids	.....	.....
Perpetual Building association	Waterloo	172 60	.....
Perpetual Building association	Clinton	619.19	36.448 49
Perry Building and Loan association	Perry	.....	.....
Polk County Loan and Building association	Des Moines	511.56	3,614.90
Red Oak Building and Savings association	Red Oak	91.75	.....
Sanborn Building and Loan association	Sanborn	.....	.....
Savings, Loan and Building association	Council Bluffs	121.77	498.75
Silver City Building and Loan association	Silver City	.....	.....
Spencer Building and Loan association	Spencer	.....	650.00
Stanton Mutual Loan and Building association	Stanton	7.08	.....
Union Building association	Clinton	963.02	18,991.67
Villisca Mutual Loan and Building association	Villisca	35.47	844 31
Vinton Savings, Loan and Building association	Vinton	.....	.....
Wapello Loan, Building and Savings association	Wapello	.....	.....
Washington Loan and Building association	Washington	8.22	.....
Waterloo Building and Loan association	Waterloo	108.68	.....
Waverly Building and Loan association	Waverly	.....	.....
Workingmens Building and Loan association	Belle Plaine	.....	.....
Workingmens Building and Loan association	Missouri Vall'y	26.46	1.490 63
Workingmens Building association	Clinton	123.94	5,082 65
Total		$15,586.53	$ 96,511.75
DOMESTIC—			
Acme Savings association	Cedar Rapids	2.00	56.00
Algona Deposit and Loan association	Algona	30.49	200.00
Avoca Building and Loan association	Avoca	.....	.....
Co-operative bank (The)	Des Moines	311.36	2,278.83
Davenport Co-operative bank	Davenport	124.98	17,444.22
Eastern Iowa Building and Loan association	Tipton	.....	.....
Equitable Loan company	Ottumwa	538.77	4,391.38
Fidelity Loan and Building association	Ottumwa	350.00	48.48
Ft. Dodge Savings and Loan association	Ft. Dodge	5 00	.....
Hawkeye Savings and Loan association	Des Moines	51.34	.....
Home Savings and Trust company	Des Moines	410.27	509 33
Home Building, Savings and Loan association	Hawarden	87 77	1,421.58
Interstate Building and Loan association	Sioux City	656.64	8,639 95
Iowa Building and Loan association	Des Moines	176.08	1,390 80
Iowa Business Mens Building and Loan association	Marshalltown	2,633.46	12,812.37
Iowa Central Building and Loan association	Des Moines	3,331.36	2,331.33
Iowa Deposit and Loan company	Des Moines	2,615.68	7,378.72
Iowa Mutual Building and Loan association	Dubuque	.....	.....
Iowa savings and Loan association	Des Moines	.....	22,743 08
Le Mars Building and Loan association	Le Mars	554.36	3,515.13

1898—CONTINUED.

Foreclosures and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
			$ 300.00				$ 18,638.58
				$ 337.70		$ 13.02	6,644.95
			2,400.00			20.00	33,431.80
					$ 7.70	33.61	46,718.25
			6,500.00			1,508.23	76,832.63
						30.96	10,134.42
							5 108.73
	$ 451.69		17,116.05			18.45	43,438.79
	14.00		344.78		.50		3,867.15
			9,000.00	236.15		100.60	64,080.52
							7,476.67
	2.93		2,000.00			5.70	58,929 97
				91.85	19.50	830.00	76,467.40
							164,353.53
		$ 54.15	24,387.89				140,639 92
				1,787.44		9.12	69,726.57
	65.92				1.00		10.565 64
$ 1,392.11		1,738.50	7,000.00	594.51	92.30	832 71	173,436 68
					5 00	3,547.70	55,885.75
							18,172.54
				1,571.52		732.07	44.497.08
	163.03				1.50		3,030.07
				144.00	1.90		13,572.24
					5.00		8,478.59
4,111.30	264.05			2,557.88		2,395.04	148,568 12
475.80			38.50	8.35	8.00	.32	22,957.59
	313.40				1.50		20,560.56
							3,502.84
			8,564.00		14.20	28.95	56,859.02
			26,200.00				124,562.48
						448.25	16,687.25
							21,247.49
	39.12			26.75	8.10	14.15	37,920.98
				355.32		484.92	39,349.85
$ 6,714.01	$ 4,925.75	$ 2,722.25	$189,787.24	$12,154.94	$ 380.78	$32,262.73	$ 3,479,093.52
26.71	5,233.80				9.00	225.40	61,045.86
151.60	1,730.55			76.00	14.00	38.00	40,727.90
	527.76						22,124 75
318.05	6,231.37			77.55		63.00	143,140.21
576.88	6.53	321.48	3,100.00	721.96		4,340.17	119,786.18
	1,323.27				4.50	110.05	29,532.19
	5,289.95		19,000.00	155.79	31.00	14,394.83	138,268.12
	324.66		23,236.66	1,940.67	6.00	4,090.51	86 802 29
		22.37					12,315 60
			2,352.00				45,241.78
	24,123.21			459.45	10.00	33,467.85	340,224.19
136.75	100.75	98.28		554.88	2.40	768.15	23,044.23
2,286.46	3,359.80	568.61				18,720.38	119,469.98
	6,867.08			453.55	16 25		91,784.90
3,053.43	15,785 66			701.71	60.50	3,411.63	313,893 07
	19,643.47	6,975.73		4,821.84			664,305.60
5,044.16	1,231.73				6.00	25,911.48	233,064.72
5,297.25	21,925.97	1,875.19			19.05	13,137.55	735,182.04
6,116.01	2,276 25	731.91	1,000.00		8 30	1,767.13	72,602.24

RECEIPTS—

NAME OF ASSOCIATION.	LOCATION.	Balance in treasury at commencement of fiscal year.	Installment stock.
DOMESTIC—*Continued.*			
Mutual Benefit Building and Loan association	Atlantic	$ 13,976.69	$ 12,549.51
National Building and Savings association	Boone	5,146.40	34,743.74
Normal Savings and Loan association	Cedar Falls	1,317.37	3,776.52
Northwestern Deposit and Investment company	Holstein	102.78	14,752.13
Northwestern Savings and Loan association	Des Moines	2,523.06	2,456.91
Oskaloosa National Building and Loan Inv. Assn	Oskaloosa	134.20	11,994.62
Peoples Building and Loan association	Maquoketa	.....	1,833.60
Southeastern Iowa Loan association	Eldon	38.70	333.67
Total	.....	$104,110.45	$893,881.64
FOREIGN—			
Guaranty Savings and Loan association	Minneapolis	13,449.79	64,941.01
RECAPITULATION—			
Domestic local total	.....	138,876.54	1,221,610.61
Domestic total	.....	104,110.45	893,881.64
Foreign total	.....	13,449.79	64,941.01
Grand total	.....	$256,436.78	$2,190,433.26

1898—CONTINUED.

Full paid stock.	Prepaid stock.	Premium.	Interest.	Fines.	Membership fees.	Real estate loans repaid.	Stock loans repaid
$ 700.00	$ 305.00	$ 7,395 49	$ 10,454.99	$ 290.81	.....	$ 34.070.69	.....
6,100.00	29,440.00	14,610.85	14,599 30	622.48	$ 37.00	68,620.00	.....
.....	500.00	1,090.15	912 79	1.10	.....	423.60	$ 1,153.87
4,800.00	1,600.00	5,091.87	4,355.55	115.58	53.00	23.075.00	.....
.....	.....	765.62	10.15	.....	.....	20,275.00	788.80
380.00	6,880.00	1,123.75	1,139.09	168.32	293.00	2,050.00	456.78
1,550.00	.....	139.45	77.25	.....	.....	.....	.....
900.00	.....	98.39	196 88	.....	24.00	800.00	.....
$ 299,956.27	$ 104,873.19	$ 192,066.15	$364,493.14	$ 13,103.46	$2,828.25	$ 546,170.70	$ 50,439.62
17,200.00	3,800.00	.....	34,359.20	302.36	98.66	115,113.00	.....
132,400.00	540.00	63,822.66	381,503.44	8,916.89	1,274.18	1,113,578.88	45,524.34
299,956.27	104,873.19	192,066.15	364,493.14	13,103.46	2,828.25	546,170.70	50,439.62
17,200.00	3,800.00	.....	34,359.20	302.36	98 66	115,113.00	.....
$ 449,556 27	$ 109,213.19	$ 255,888.81	$780,355.78	$ 22,322.71	$4,201.09	$ 1,774,862.58	$ 95,963.96

1898—CONTINUED.

Foreclosures and foreclosure costs.	Expense fund.	Profits on withdrawals.	Bills payable.	Rents.	Transfer fees.	Miscellaneous receipts.	Total receipts for fiscal year.
.....	$ 3,440.31	.....	.....	.....	.....	$ 484.16	$ 39,506.69
.....	8,162.63	.....	.....	.....	$ 6.40	3,252.41	157,888.63
.....	392.58	.....	.....	.....	.....	6.00	9,973.98
.....	1,651.17	$ 394.69	.....	$ 77.05	2.10	116.50	50,898.83
.....	616.25	.....	$ 824.90	60.00	.....	34 20	29,406.69
.....	2,048 81	.....	1,085.00	.....	10.00	1,466.80	29,354 11
.....	.....	.....	.....	.....	.50	.....	3,600.80
.....	38.02	.....	.....	.....	.....	.....	2,419.66
$ 78,037.30	$ 132,320.63	$ 10,988.26	$ 50,598.56	$ 10,100.45	$ 206.00	$126,905.14	$ 3,699,699.24
337.71	3,404.50	3,422 21	2,157.92	3,092.56	44.00	25,257.16	294,379 46
6,714.01	4,925 75	2,722.95	189,787.24	12,154.94	380.78	32,262 73	3,479,098.53
78,037.30	132,320.50	10,988.26	50,598.56	10,100.45	206.00	126,905.14	3,699,699.24
337.71	3,404.50	3,422.21	2,157.92	3,092.56	44.00	25,257.16	294,379.46
$ 85,089 02	$ 140,650.75	$ 17,132.73	$242,543.73	$25.347.95	$ 630.78	$184,425 03	$ 7,473,162.64

RECEIPTS –

NAME OF ASSOCIATION.	LOCATION.	Taxes and insurance repaid.	Real estate sales.
DOMESTIC—*Continued.*			
Mutual Benefit Building and Loan association	Atlantic	$ 54.75	$ 4,784.25
National Building and Savings association	Boone	948.32	1,339.10
Normal Savings and Loan association	Cedar Falls	.....	.....
Northwestern Deposit and Investment company	Holstein	148.40	363 01
Northwestern Savings and Loan association	Des Moines	49.80	.....
Oskaloosa National Building, Loan and Inv. Assn	Oskaloosa	23.74	.....
Peoples Building and Loan association	Maquoketa	.....	.....
Southeastern Iowa Loan association	Eldon	.....	.....
Total	.....	$ 13,104.57	$ 91,642.46
FOREIGN—*Continued.*			
Guaranty Savings and Loan association	Minneapolis	1,729.77	5,667.03
RECAPITULATION—*Continued.*			
Domestic local total	.....	15,586.53	93,511.75
Domestic total	.....	13,104.57	91,642 46
Foreign total	.....	1,729.77	5,667.03
Grand total	.....	$ 30,520 87	$ 193,821.24

DISBURSEMENTS—1897.

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.
DOMESTIC LOCAL—			
Akron Domestic Local Building and Loan association	Akron	$ 1,410.00	$ 1,983 35
Appanoose County Loan and Building association	Centerville	5,675.00	4,550.00
Atlantic Mutual Building association	Atlantic	4,400 00	.....
Boone Building and Loan association	Boone	2,750 00	585 00
Building, Savings and Loan association	Winterset	2,750.00	5,950.80
Burlington Loan association	Burlington	6,300 00	2,925 00
Bohemian Building and Loan association	Cedar Rapids	3,555.00	.....
Business Men's Loan and Deposit association	Maquoketa	9,425.00	2,630.00
Casey Savings and Loan association	Casey	800.00	.....
Cass County Loan and Building association	Atlantic	9 504,70	.....
Cedar Falls Building and Loan association	Cedar Falls	19,550.00	.....
Cedar Rapids Building and Loan association	Cedar Rapids	42,850.00	5,607.39
CedarValley Building and Loan association	Cedar Falls	12,000.00	.....
Cherokee Building and Loan association	Cherokee	3,000.00	.....
Citizens' Building association	Clinton	700.00	2,052.23
Council Bluffs Mutual Building and Loan association	Council Bluffs	2,475.00	100.00
Davenport Loan, Building and Savings association	Davenport	41,413.00	8,487.00
Decorah Building and Loan association	Decorah	1,850.00	.....
Dickinson County Building and Loan association	Spirit Lake	2,000 00	.....
Dubuque Building and Loan association	Dubuque	51,296.55	27,275.00
Eldon Loan and Building association	Eldon	.....	.....
Emmetsburg Building and Loan association	Emmetsburg	7,900 00	.....
Eagle Grove Building and Loan association	Eagle Grove	9,348 88	200.00
Fairfield Loan and Building association	Fairfield	10,725 00	3,200.00
Ft. Dodge Building and Loan association	Ft. Dodge	12,686.38	.....
Ft. Madison Loan and Building association	Ft. Madison	25,500 00	.....
Fourth Street (the) Building association	Clinton	1,600 00	.....
Germania Building, Loan and Savings association	Cedar Falls	6,900.00	750.00
Germania Building, Loan and Savings association	Clinton	10,900 00	.....
Glenwood Building and Loan association	Glenwood	3,900.00	.....
Grinnell Building, Loan and Savings association	Grinnell	4,200 00	.....
Home Building and Loan association	Marion	14,740.00	500 00
Home Building and Loan association	Sidney	4,100.00	100.00
Home Building and Loan association	Shenandoah	13,950.00	.....
Home Loan and Building association	Fairfield	3,284.42	275.00
Home Building, Loan and Savings association	Davenport	4,650 00	.....
Iowa City Building and Loan association	Iowa City	7,289.06	.....
Keokuk Loan and Building association	Keokuk	13,861.86	.....
Lake City Building and Loan association	Lake City	1,850.00	.....
La Porte Building and Loan association	La Porte City	1,300.00	.....
Lee County Loan and Building association	Keokuk	49,215.40	.....
Linn County Building and Loan association	Marion	15,725.00	2,355.00
Lyon County Building and Loan association	Rock Rapids	1,500 00	20.00
Lyons Building and Loan association	Lyons	4,600 00	598.00
Maquoketa Building and Savings association	Maquoketa	17,850.00	1,112 14

DISBURSEMENTS—1897.

Prepaid stock withdrawn.	Interest or profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosures.	Bills payable.
	$ 763.00				
	2,314.46	$ 91 50			$ 2,300 00
	36.87		$ 954 27		
	2,338 47	256 41			4,352 19
	4,012.22	470.15			
	2,880.00	274 97			1,010.90
	660 66				
	43.12	13 50			
	10,230.37		1,998.35		
	10,265 82				5,371.35
					10,091.37
		78.80			4,609 24
	5,540.52	110.85	115.13		
		275.56		$ 738.11	
	49.071.18		1,088 46		
	2.499.66				
	387.78	43 93			
	33,709.70	1,963 82	563.80		20,482.26
	587 51	2,098.04	577.41		8,273.99
		29.40			1,954.43
					24,071.74
	73.74	97.68	308.30		
	11.092 66		4,728 05		531 51
	142.77	3,418 85	303.74	1,693.49	
	63.57				5,970 56
	6,678 41	1,025.88	169.08		
	2,253.49	116 47			
	5,704 55				
					4,370.01
					2,473.92
	2,399.51		361.08		1,270.00
	72.11				3.000 00
	9,863.18	3,091.74			42,832 28
	43 97				
	435.54	51.40	401.97		655.00
	11,358.92	1,570.53			35,411.63
		54.04			
	18.49				
		158.25	57.84		
					61.89

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expense—Miscellaneous.	Office rent.
DOMESTIC LOCAL—			
Akron Domestic Local Building and Loan association	Akron	$ 23.90	
Appanoose County Loan and Building association	Centerville		
Atlantic Mutual Building association	Atlantic		
Boone Building and Loan association	Boone		
Building, Savings and Loan association	Winterset		
Burlington Loan association	Burlington	8.47	
Bohemian Building and Loan association	Cedar Rapids		$ 1.50
Business Mens Loan and Deposit association	Maquoketa		
Casey Savings and Loan association	Casey	5.00	
Cass County Loan and Building association	Atlantic	58.40	193.97
Cedar Falls Building and Loan association	Cedar Falls	5.00	55.00
Cedar Rapids Building and Loan association	Cedar Rapids		55.00
Cedar Valley Building and Loan association	Cedar Falls	10 50	
Cherokee Building and Loan association	Cherokee	37.60	
Citizens Building association	Clinton	6.10	54.00
Council Bluffs Mutual Building and Loan association	Council Bluffs		
Davenport Loan, Building and Savings association	Davenport	61.72	120 00
Decorah Building and Loan association	Decorah		
Dickinson County Building and Loan association	Spirit Lake	7 30	
Dubuque Building and Loan association	Dubuque	24.14	433.29
Eldon Loan and Building association	Eldon	28.54	
Emmetsburg Building and Loan association	Emmetsburg	12.00	
Eagle Grove Building and Loan association	Eagle Grove	22.02	
Fairfield Loan and Building association	Fairfield	25.95	40.00
Ft. Dodge Building and Loan association	Ft. Dodge	33.20	
Ft. Madison Loan and Building association	Ft. Madison		63.75
Fourth Street (the) Building association	Clinton	56 27	
Germania Building, Loan and Savings association	Cedar Falls	26 00	
Germania Building, Loan and Savings association	Clinton		
Glenwood Building and Loan association	Glenwood		
Grinnell Building, Loan and Savings association	Grinnell		
Home Building and Loan association	Marion	5.00	
Home Building and Loan association	Sidney		
Home Building and Loan association	Shenandoah		
Home Loan and Building association	Fairfield	28 98	
Home Building, Loan and Savings association	Davenport	388 50	
Iowa City Building and Loan association	Iowa City	12 12	
Keokuk Loan and Building association	Keokuk	877.23	112 50
Lake City Building and Loan association	Lake City	10.00	
La Porte Building and Loan association	La Porte City	46.53	
Lee County Loan and Building association	Keokuk	1,178 55	66 25
Linn County Building and Loan association	Marion	5.00	
Lyon County Building and Loan association	Rock Rapids	11.05	
Lyons Building and Loan association	Lyons	28.11	100 00
Maquoketa Building and Savings association	Maquoketa	5.00	

1897—CONTINUED.

Advertising, printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest on profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
				$ 758.15			$ 8,006.15
$ 31.65				4,752.49	$ 32 50	$ 56.28	28,002.88
				403.19	91 93		6,875.76
32.40		$ 10 80		154.57		2,044.00	22,898 60
14.09				2,303.44		163.33	26,202.68
22.55				95.86	1,255.00		33,296.15
15.50				732.30	449.46		12,465 53
25.50				722 39	4.75	119 39	28,580 44
1.50		5.00		672.36		196.70	1,915.88
				1,342.77	717.82		37,417.38
31.75		13.50		546 24	204.00	267.37	55,878.28
26.20	$ 192.80			1,308.55			103.537.81
				1,786.00	172.00		19,929.87
							29,849.39
3.60		12 00		62.24	5 00		10,444.75
				80 51			2,733 33
158.25				5,370.12		16.15	210,311.88
27.51				138.40			12,444.97
10 55				821 82			6,607.38
340.47		21.00		1,112.84	6,366.19		267,738.56
		15.00		554.18			15,995 67
				604.58			16,150.30
				2,919 86	196.30		15.652.91
37.00				4,338 38	4 42		60,083 53
98 10		25.00		11,969.50	3,601.16		61,074.94
54.29				1,324.76			64,125.83
58.25				1,945.37		7,413.83	43,327.15
6 00				336.16			14,771.29
37.10		215.29		2,918.99	140.08	78.05	104,742.26
199.00				103.71		1.48	13,879.15
	14.00			4,104.92			33,286.23
1.25				239.60			25,038 67
	18.30			68.07			6,740.77
111.55				2,503.68		7.02	17,411.45
							6,726.72
			$ 53.00	117.12			15.965.21
61 20				326.51		409.67	12.783.16
234 80				1,131.58	78.10		89,960.25
3.25				2,079.49			4,956.71
4.65				3,256.35			15,121.64
1,117.40				116.04	93.34		123,369.18
21.17				919.03	10.20		31,318.78
9.85				38 33			2,109 83
43.10				2,090 51	108 63		40,130.05
23.10		146.67		376.43			45,540 27

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock Pledged.
DOMESTIC LOCAL—*Continued.*			
Mason City Building and Savings association	Mason City	$ 43,820.00	
Mechanics' Building association	Sioux City	700 00	$ 7,010.00
Mutual Building and Loan association	Hull	800 00	
Mutual Home Loan and Savings association	Grinnell	13,391.62	
Mutual Loan and Savings association	Tama	11,200.00	1,500.00
Merchants and Mechanics Loan, B'ld'g and Sav. Ass'n	Davenport	29,400 00	2,925.00
Northwestern Building and Loan association	Inwood	4,250 00	200 00
Oelwein Building and Loan association	Oelwein	500.00	
Osage Building and Loan association	Osage	1,300 00	
Ottumwa Loan, Building and Savings association	Ottumwa	22,864.47	
Page County Building and Loan association	Clarinda	1,400.00	
Peoples Building and Loan association	Morning Sun	1,950.00	
Peoples Building and Savings association	Ottumwa	17,124 92	5,017.00
Peoples Mutual Building and Loan association	Waterloo	36,150.00	
Perpetual Building association	Cedar Rapids	59,884.57	12,965 98
Perpetual Building and Loan association	Waterloo	20,921.52	4,467 00
Perpetual Building association	Clinton		
Perry Building and Loan association	Perry	3 900 00	
Polk County Loan and Building association	Des Moines	31,881 55	
Peoples Building and Loan association	Dubuque	3,530.00	1,040.73
Red Oak Building and Savings association	Red Oak	9,550 00	4,800.00
Sanborn Building and Loan association	Sanborn	500 00	500 00
Savings, Loan and Building association	Council Bluffs	9,425.00	2,795 00
Shenandoah Mutual Loan association	Shenandoah		4,490 00
Silver City Building and Loan association	Silver City	925 00	850.00
Spencer Building and Loan association	Spencer	4,025.00	1,000.00
Stanton Loan and Building association	Stanton	2,550 00	440.00
Union Building association	Clinton	7,377.79	905.73
Villisca Loan and Building association	Villisca	8,050.00	
Vinton Savings, Loan and Building association	Vinton	5,450.00	
Waterloo Building and Loan association	Waterloo	29,700.00	2,000.00
Waverly Building and Loan association	Waverly	2,700.00	
Workingmens Building and Loan association	Belle Plaine	10,325.00	3,167 20
Workingmens Building and Loan association	Mo Valley	8,100.00	2,750.00
Workingmens Building association	Clinton	23,100.00	475.00
Wapello Loan, Building and Savings association	Wapello		
Washington Loan and Building association	Washington	19 595.00	
Total		$ 925,941.70	$ 130,861.63
DOMESTIC—			
Acma Savings association	Cedar Rapids	18,765 41	785 00
Algona Deposit and Loan association	Algona	16,950 00	2 453 50
Avoca Building and Loan association	Avoca	2,664 00	260.00
Co-operative (The) Bank of Iowa	Des Moines	80,341.31	22,639 00
Davenport Co-operative Bank	Davenport	14,415.00	50 00
Eastern Iowa Building and Loan association	Tipton	13,800.00	280.00
Equitable Loan company	Ottumwa	53,650.00	2,290.75
Fidelity Loan and Building association	Ottumwa	13,640 00	2,061 00
Ft. Dodge Savings and Loan association	Ft. Dodge	10,675 00	611.00
Hawkeye Savings and Loan association	Des Moines	17,400 00	840.00
Home Savings and Trust company	Des Moines		
Home Building, Savings and Loan association	Hawarden	400.00	250 00
Inter State Building and Loan association	Sioux City	8,108.88	9,615 84
Iowa Building and Loan association	Des Moines	34,750 00	3,838.00
Iowa Business Mens Building and Loan association	Marshalltown	106,214.23	2,293 00

1897—CONTINUED.

Installment stock withdrawn.	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest or profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosures.	Bills payable.	Expenses, office help and salaries
$ 43,537.00			$ 12,461.28					$ 600 00
6,650.00				$ 1,023.81	1,133 75			480.00
5,646 00			3,279.56	215.21	$ 1,599.97	$ 383.95		
415.84			27.13				$ 1,250.00	60 00
3,634.50			1,687.74				49.32	225.00
6,497.00			557 51	147.39				900.00
				18.44				100 00
1,253 75			50.39					120.00
762.50			77.88	7.50				50.00
367 52	$ 1,098 01		264 00					140.00
1,202 35								
9,793 09	7,200.00			79.85	888.16		8,500.00	1,037.07
24,498 50			11,845.24	105 27	21.87	525.58		759.50
79,180 16							4,000 00	693 75
39,686 62	2,000 00			301.59			11,694 47	875 00
3,433 85			139 59					110.00
18,847.50			7,286.01	2,282 07	9,206.81	2,071.05	500 00	1,360.00
22,581.00			2,164.55	235.90	901.75	100 60	6,437.15	914.40
8,211.00			3,182.87	108.67				491.00
12,635.00			57.22					210.00
30,239 00			7,836 10	707.36	2,340.00		28 00	770.97
6,515.75			3,244.05		629.11			300 00
316.57			3.67					80 00
6,035.00			4,865.00	79.21	78 30			100 00
2,068 00			1,375.61					50.00
283,604 08			118.65	1,506 63	30,452.01	3,861.49	267.28	2,334.16
6,866.50	1,339.54		4,235.92	34.24	23.31	62 55	300.00	300 00
1,931.70			223,65				1,867,69	125.00
25,597 50			11,647.15	38.32			15,239 37	1,140 00
5 798.00			1,516 05	5.25			922 69	116.81
3,780.71				17.20				262 35
13,257.75	100 00		126.93	305.18		348 28		865.00
38,116 97				709 50	83 46			789.75
2,168.40			622.00					79.00
3,864 00			355.15	8.23	2,132 10		20,280 00	878.45
$1,481,163.56	$ 11,735.88		$234,841 03	$ 23,228.79	$ 61,121.58	$ 8,785.10	$240,310.24	$ 36,596 21
1,165.40			78.51	8.90			4,950 00	834.94
8,332.87			1,026.51	222.09	15.45	105.52	280.00	774 00
13,753 75			3,544.72	7.50			80.60	366 70
15,277.97	24,060.00	550.00	3,094 86	387.65	3,282.72			3,515 00
17,416.43	14,100.00	823.55	2,141.20	149.44	33,089.02	404.86	8,900.00	1,357.30
3,937.66		130.00	391.23	4.08			543.00	380.14
	11,897.67	5,984 14		391 10			4,800 00	2,220.00
5,165.74			387.03	11.99		3,230.47	12,703.47	1,955.00
27.00	1,000.00				586 59		6,800 00	200.00
3,869 12	11,950.00	325.00	428,99	595.88		732 34	7,213.40	1,340.00
19,481 47			214 04	799 44	152.43	705.54		599.92
34,496.51	10,925.00		2,585.00	858 17	3,764 92	91.26	3,850.00	1,915.24
17,044 37	2,630.00		4,767 60	778.03	934 96		2,300.00	3 321.75
66,080 96			12,043.44	1,823.41	1,392.65	815.38		8,950 81

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expense—Miscellaneous.	Office rent.
DOMESTIC LOCAL—*Continued.*			
Mason City Building and Savings association	Mason City		
Mechanics Building association	Sioux City	$ 5 64	$ 60.00
Mutual Building and Loan association	Hull	26 92	
Mutual Home Loan and Savings association	Grinnell	41 75	
Mutual Loan and Savings association	Tama	23 00	
Merchants and Mechanics Loan, B'ld'g and Sav. Ass'n	Davenport		
Northwestern Building and Loan association	Inwood	5 00	
Oelwein Building and Loan association	Oelwein	7 70	
Osage Building and Loan association	Osage	10.75	
Ottumwa Loan, Building and Savings association	Ottumwa	53 82	
Page County Building and Loan association	Clarinda	19.60	
Peoples Building and Loan association	Morning Sun	12 40	
Peoples Building and Savings association	Ottumwa	112 35	300.00
Peoples Mutual Buildingand Loan association	Waterloo	24.60	100 00
Perpetual Building association	Cedar Rapids	37.50	107.00
Perpetual Building and Loan association	Waterloo		36.00
Perpetual Building association	Clinton		
Perry Building and Loan association	Perry	30.95	
Polk County Loan and Building association	Des Moines	370.01	300.00
Peoples Building and Loan association	Dubuque	5.00	
Red Oak Building and Savings association	Red Oak	33 80	29.00
Sanborn Building and Loan association	Sanborn	5.00	
Savings, Loan and Building association	Council Bluffs	41.25	
Shenandoah Mutual Loan association	Shenandoah	74.50	
Silver City Building and Loan association	Silver City	12.00	12.00
Spencer Building and Loan association	Spencer	20.00	
Stanton Loan and Building association	Stanton	9 25	
Union Building association	Clinton	107.13	124.20
Villisca Loan and Building association	Villisca		
Vinton Savings, Loan and Building association	Vinton	5 00	
Waterloo Building and Loan association	Waterloo	39 68	
Waverly Building and Loan association	Waverly	9.00	
Workingmens Building and Loan association	Belle Plaine		
Workingmens Building and Loan association	Mo. Valley	61.75	8 99
Workingmens Building association	Clinton	5.00	60.00
Wapello Loan, Building and Savings association	Wapello	5.05	
Washington Loan and Building association	Washington	69 07	
Total		$ 4,337.64	$ 1,427.45
DOMESTIC—			
Acme Savings association	Cedar Rapids	1,049.88	156.00
Algona Deposit and Loan association	Algona	263.36	355.00
Avoca Building and Loan association	Avoca	78 85	
Co-operative (The) Bank of Iowa	Des Moines	383.89	294.00
Davenport Co-operative Bank	Davenport	425.25	250 00
Eastern Iowa Building and Loan association	Tipton		
Equitable Loan company	Ottumwa	751 42	270.00
Fidelity Loan and Building association	Ottumwa		106.75
Ft. Dodge Savings and Loan association	Ft. Dodge		
Hawkeye Savings and Loan association	Des Moines	115.12	178.00
Home Savings and Trust company	Des Moines		
Home Building, Savings and Loan association	Hawarden		40.00
Inter State Building and Loan association	Sioux City	903.19	330.89
Iowa Building and Loan association	Des Moines	726.42	420.00
Iowa Business Mens Building and Loan association	Marshalltown	1,709.86	1,467.46

1897—CONTINUED.

Advertising, printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest no profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
$ 29.76				$ 2,427.98			$ 102,876.02
		$ 78.20		3,634 82	$ 122.75		20,898.97
25.00		1.50	$ 2.50	685.42	612.75		13,278.78
				3,261.27	2,334.53	$ 1,373.09	22,145.23
52.95						80.90	18,503.41
19.50		22 00		21,749.63	151.57		63,369.60
8 00				1,910.33			6,491.77
6.25				717.68			2,655.67
15 50				1,877.93			4,101.56
				725.42	38 77		25,555.04
58.35				854 50			2,332.95
				2,681.04			5,845.79
10.50				223.01	131.90	1,065.77	51,483.62
38.55				4,347.35	3,093.39		31,509.85
24.85				9,733 88			166,639.63
64.85				1,621.50		1,399.41	83,067.96
24.25							
				446.19	5 00	100 72	8,190 55
80.50				2,472 62	5,798.55	220 33	83,596.50
				2,842.66		5,550.00	46,384.24
45.95		14.50	27.00	2,205.41		120.11	28,919.31
4.60		108 65		4,318.08			18,333.55
53.70		267.83		1,575 09	737.04		56,806.34
				14,737.74			29,991.15
1.25				444.50			2,694.99
11.50				465.79			16,679.80
3.60				1,783 96			8,280.43
275.14		32.55		98.65			331,065.48
3.27				896.74	215.75		21,838.12
18.95		25.00		3.016.06			12,663.02
				567.40			85,969.42
35.95				4,697.60			15,231.35
35.60		103.75		2,363 10			20,053 91
20.20				1,533.32	55 55	456.00	28,008.95
11.32		172.98		196 40	77.21	70.92	63,868.41
5.45				283.91			3,163 81
				2,501 43		2,929.06	52,602.43
$ 3,848.37	$ 235.10	$ 1,285.22	$ 82.50	$ 171,043.71	$ 26,895.66	$ 124,189 58	$ 3,408,931.24
325.30		10.00		2,237 90	267 34	108.52	30,743.10
86.25	1.50		737.97	3,337.99	30.52	662.76	36,165.29
12.33				38.09			20,806.54
314.34	3.90	352.50	588.06	1,975.92	824 07	10,692.55	168,598.64
134.20		277.75	162.86	2,298.30		4,444.30	100,839.46
157.60	29.35	71.87	730.50	3,893.25	1,339.56	24.01	25,717.25
530.72		641.25	3,405.00	12,316.78			99,148.83
		252.55	165 97	2,963.25	771.68	17,079.65	60,494.55
47.15				404.93	364.43		20,716.10
88.30			196.70	874.48	16.45	3,073.04	49,227.82
79.34	5.00	74 63	42.50	1,112.96	194.75	68.52	24,290 54
186.64			257.32	1,017.16	6,343.23	18,714.55	104,663.79
203.15	32.50	286 42		331.20	11.50	614 96	73,000.86
1,513.35	64.37	1,017.14	2,347.04	18,967.73	2,493.01		229,173.84

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.
DOMESTIC LOCAL—*Continued.*			
Iowa Central Building and Loan association	Des Moines	$ 236,720.00	$ 27,742 00
Iowa Deposit and Loan company	Des Moines	20,900.00	8,867.03
Iowa Mutual Building and Loan association	Dubuque	950.00	1,980.00
Iowa Savings and Loan association	Des Moines	210,025.00	30,421.00
Le Mars Building and Loan association	Le Mars	15,440.00	3,225 00
Mutual Benefit Building and Loan association	Atlantic	48,856.84	4,777 00
National Building and Savings association	Boone	70,877 96	2 075.00
Normal Savings and Loan association	Cedar Falls	5,425.00	132 69
Northern Iowa Building and Loan association	Dubuque	3,700 00	435 00
Northwestern Deposit and investment company	Holstein	18,940.25	3,725.00
Northwestern Savings and Loan association	Des Moines	12,325.00	873.10
Oskaloosa National Building, Loan and Investment Co	Oskaloosa	9,754.00	323 28
Southeastern Iowa Loan association	Eldon	2,800.00	.....
Total		$1,047,687.88	$ 132,853.19
FOREIGN ASSOCIATIONS—			
Guaranty Savings and Loan association	Minneapolis	45,585.00	19,517.50
RECAPITULATION—			
Domestic local total		925,941.70	120,861.53
Domestic total		1,047,687.88	132,853.19
Foreign total		45,585.00	19,517 50
Grand total		$2,019,164.58	$ 283,222.22

1897—CONTINUED.

Installment stock withdrawn.	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest or profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosures.	Bills payable.	Expenses, office help and salaries
$ 145,582.51	.....	$ 77,040.00	$ 33,875 79	$ 3,698.65	$ 26,553 63	.....	.....	$ 21,095 93
167,119.58	.....	.....	7,175 51	3,563.30	18,054 28	$ 5,520.37	.....	4,332.00
42,342.73	.....	.....	9,980 06	1,767.45	4,515.65	762.70	.....	2,203.75
179,296.28	.....	19,955 00	88,348 95	12,814.57	16,079.11	.....	.....	15,784 23
42,994.52	.....	.....	8,887.39	770.52	3,883.91	5,942 34	$ 581.89	20,038 53
8,301.30	.....	.....	1,561 53	99.80	13,917.42	296 25	.....	1,789 50
53,653.77	.....	.....	19,527.14	1,952 90	1,538.74	821.89	.....	5,105 00
1,270.88	.....	.....	112.43	40.00	.....	.....	664 17	285.35
1,652.28	.....	.....	38 20	.....	.....	.....	256 00	.....
3,735 60	$ 6,752.50	.....	644.45	281.19	983.83	.....	.....	866 00
14,059 28	.....	.....	412.86	43.98	894 08	14 30	1,800 00	2,000.00
6,898.09	.....	.....	409.96	17.61	.....	.....	1,842.37	320.00
.....	.....	.....	.....	19.70	.....	.....	.....	.....
$ 872,976.27	$ 83,335.17	$ 104,807.69	$201,680.40	$ 21,107.85	$129,659.09	$ 24,173.22	$ 57,566.90	$ 83,501.09
162,243 16	16,800 00	14,928 54	2,789.40	6,729.22	666 33	2,834.80	1,482.92	.....
1,481,163.56	11,735 88	.....	254,841.05	23,228 79	61,121 58	8,785.10	240,310.24	36,596.21
872,976.27	83,335.17	104,807.69	201,680 40	21,107.85	129,659.39	24,173.22	57,566.90	83,501.09
162,243 16	16,800.00	14,928.54	2,789 40	6,729.22	666.33	2,834.80	1,482 92	.....
$2,516,382.99	$ 111,871.05	$ 119,836.23	$159,310.85	$ 51,065.86	$191,447.00	$ 35,793 12	$299,360.06	$120,097.30

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expense—Miscellaneous.	Office rent.
DOMESTIC LOCAL—*Continued.*			
Iowa Central Building and Loan association	Des Moines	$ 2,705.73	$ 900.00
Iowa Deposit and Loan company	Des Moines	5,838.23	300.00
Iowa Mutual Building and Loan association	Dubuque	153.70	300.00
Iowa Savings and Loan association	Des Moines	.....	810.00
Le Mars Building and Loan association	Le Mars	819 82	152 00
Mutual Benefit Building and Loan association	Atlantic	488.17	261.22
National Building and Savings association	Boone	198.80	275.00
National Savings and Loan association	Cedar Falls	41.44	.....
Northern Iowa Building and Loan association	Dubuque	66.55	180.00
Northwestern Deposit and Investment company	Holstein	474 47	.....
Northwestern Savings and Loan association	Des Moines	396.98	320.00
Oskaloosa National Building, Loan and Investment Co	Oskaloosa	186 40	110 00
Southeastern Iowa Loan association	Eldon	60.50	.....
Total	.....	$ 17,788.12	$ 7,466.42
FOREIGN ASSOCIATIONS—			
Guaranty Savings and Loan association	Minneapolis	19,495.55	.....
RECAPITULATION—			
Domestic local total	.....	4,337 64	1,427 45
Domestic total	.....	17,788.12	7,466.42
Foreign total	.....	19,495 55	.....
Grand total	.....	$ 41,621.31	$ 8,893.87

1897—CONTINUED.

Advertising, printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest on profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
$ 784 64	$ 48.73	$ 950.53	$ 2,114 71	$ 186.57	$ 20,460.12	$ 3,124 93	$ 603,584.47
264.88	.....	.....	.....	20,478 24	15,632.07	.....	278,145.58
67.00	.....	92.37	600.41	1,054.08	319.63	.....	67,109.53
2,390 61	208 20	1,120.00	.....	354 52	44,141.52	21,190.81	642,883.80
56.05	.....	93 00	617.93	171.18	176 34	1,793.24	87,673.66
341.22	14 87	101.50	287.09	13,976.69	1,800 71	.....	96,770.51
290.79	100.00	37 50	2,237.42	5,146.40	2,432.80	.....	165,991.11
45.25	60.00	.....	39.67	1,817.37	6.50	.....	9,440.75
65.45	.....	.....	185 64	498.08	.....	15.85	7,093.15
155.25	224.46	.....	66.55	102.78	589.13	1,397 57	38,869.03
337.00	.....	160.00	678 48	2,523.06	992 67	.....	37,770.89
488.57	7.50	.....	154 17	134.20	147.54	.....	20,793.69
10.50	.....	25.00	.....	38.70	.....	17 60	2,472.00
$ 8,995 83	$ 794.38	$ 5,564 01	$ 15,615 99	$ 98,241.81	$ 99,355 55	$ 84,953.86	$ 3,102,114.77
.....	9.00	.....	.....	13,449.79	3,917 83	4,845.91	315,244.94
3,848 27	225 10	1,285.22	82 50	171,043.71	26,895.66	124,189.58	3,408,921.24
8,995.83	794.38	5,564.01	15,615.99	98,241.81	99 355 55	84,953.86	3,102,114.77
.....	9.00	.....	.....	13,449.79	3,917.83	4,845 91	315,244.94
$ 12,844.15	$ 1,028.48	$ 6,849.23	$ 15,698.49	$ 282,735 31	$ 130,169 03	$ 233,989 35	$ 6,826,280 95

DISBURSEMENTS—1898.

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.
DOMESTIC LOCAL—			
Akron Domestic Local Building and Loan association.	Akron	$ 6,400.00	$ 1,500 00
Appanoose County Loan and Building association	Centerville	2,150.00	4,875.00
Atlantic Mutual Building association	Atlantic	1,900.00	.....
Boone Building and Loan association	Boone	1,100 00	780.00
Burlington Loan association	Burlington	9,600.00	1,125 00
Bohemian Building and Loan association	Cedar Rapids	3,500.00	.....
Building, Savings and Loan association	Winterset	7,675.00	7,870 50
Casey Savings and Loan association	Casey	600.00	.....
Cass County Loan and Building association	Atlantic	8,498.00	.....
Cedar Falls Building, Loan and Savings association	Cedar Falls	27,500.00	.....
Cedar Rapids Building and Loan association	Cedar Rapids	75,350.00	4,455.59
Cedar Valley Building and Loan association	Cedar Falls	9,800 00	40.00
Cherokee Building and Loan association	Cherokee	1,000 00	.....
Citizens Building association	Clinton	1,200 00	1,024 24
Council Bluffs Mutual Benefit and Loan association	Council Bluffs	2,837.22	570.00
Davenport Loan, Building and Savings association	Davenport	19,350.00	9,498.16
Decorah Building and Loan association	Decorah	.....	.....
Dickinson County Building and Loan association	Spirit Lake	7,105 00	.....
Dubuque Building and Loan association	Dubuque	48,810 45	23,906.80
Elgin Building and Loan association	Elgin	100.00	777.13
Emmetsburg Building and Loan association	Emmetsburg	15,000.00	.....
Eagle Grove Building and Loan association	Eagle Grove	6,445 25	.....
Fairfield Loan and Building association	Fairfield	14,050.00	400 00
Fort Dodge Building and Loan association	Fort Dodge	8,819.89	.....
Fort Madison Loan and Building association	Fort Madison	11,750.00	600 00
Fourth Street Building association	Clinton	.....	75.00
Germania Building, Loan and Savings association	Cedar Falls	7,400 00	1,200.00
Germania Savings and Loan association	Clinton	3,100 00	.....
Glenwood Building and Loan association	Glenwood	2,650 00	.....
Grinnell Building and Loan association	Grinnell	9,400 00	.....
Home Building and Loan association	Marion	16,510.00	.....
Home Building and Loan association	Sidney	4,050.00	.....
Home Building and Loan association	Shenandoah	19,725 00	.....
Home Loan and Building association	Fairfield	8,100 00	1,687.50
Home Building and Loan association	Davenport	2,675 41	.....
Iowa City Building and Loan association	Iowa City	2,950 00	120.00
Keokuk Loan and Building association	Keokuk	43,879 61	.....
Lake City Building and Loan association	Lake City	350.00	.....
La Porte Building and Loan association	La Porte City	600.00	.....
Lee County Loan and Building association	Keokuk	14,511.48	.....
Linn County Building and Loan association	Marion	13,950.00	840.00
Lyon County Building and Loan association	Rock Rapids	550 00	.....
Lyons Building and Loan association	Lyons	2,400.00	290.00
Maquoketa Building and Savings association	Maquoketa	14,670.00	1,115.00
Mason City Building and Loan association	Mason City	29,750.00	.....

DISBURSEMENTS—1898.

Installment stock withdrawn and matured.	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest on profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosures.	Bills payable.	Expense office help and salaries.
$ 2,201.90			$ 158.00	$ 26.25				$ 55.00
14,505.00			4,280.80	103.07				530.00
66 00			1.64	91.91	$ 190 49			230.00
5,155.50			1,614.76	146 76			$ 8,465 15	260 40
5,142 50				239.69				334.00
9,081 56								101.15
9,038 00	$ 900.00		3,768.25	9.50	3,114 85			150.00
100.70			10 57					37.20
2,142 00			1.112.17	25.66	762.15			250 00
24,782.35			11,608.11					675.00
48,209.53				124.50	3,115.66			508 75
10,176.23				46 72				193.50
19,168.79			653 68	65.60				200.00
7,007.28						$ 458.02		100.00
740.47								
97,489.00			40.855.98	160.55	3,642 12			1,162.00
8,096.40			2,662.81					240 00
517.00			53.72					120 00
109,063 50			24,718 93	1,598.07				2,942 00
2,502.70			374.85	90.81				163.68
2,209.04								130.00
5,206.98								135.00
30,119 02							15,341.85	500 00
45,140.35			1,376 04	55 59				555.00
41,762.00			29,987.03	91.30				900.00
4,191.58				2,054.35	12,783.44			1,132 50
2,123.00			330 09				2,938 30	100 00
43,276.69			5,949.50	1,823.08	390.00			1,156.25
11,762.87				36.41				298.50
9,832.00			2,728.29	284.88				180.00
1,975.93							10,204.87	150.00
1,627.55							1,224 00	150.00
1,351 00			30.99					296 83
992.30							1,929.93	494.41
3,317.00			691.79		209.62		4,513.30	
3.493.15			353.70	36 50			3,697.25	180 00
15,126 75			8,742 45	1,973.20		27,081.18		1,903 50
273 20			335 47	22 00				25.00
11,357.50			1,250.68	47 52			1,700 00	210.00
37,415.35			31,535.63	1,792.77			35,807.43	1,784.25
21,140.24				120 06	45.14			200 00
317 90		300.00	76.78					60.00
14,420.84				109.17	150.45			380 00
22,721 39				68.66				251.25
44,918.00			14,346 68		493.41			600.00

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expense—miscellaneous.	Office rent.
DOMESTIC LOCAL—			
Akron Domestic Local Building and Loan association.	Akron	$ 15.65	
Appanoose County Loan and Building association	Centerville	30.50	$ 45 00
Atlantic Mutual Building association	Atlantic	16.90	10 84
Boone Building and Loan association	Boone	33.55	
Burlington Loan association	Burlington	76.90	
Bohemian Building and Loan association	Cedar Rapids	9.50	
Building, Savings and Loan association	Winterset	41 46	
Casey Savings and Loan association	Casey	5 50	
Cass County Loan and Building association	Atlantic	16 90	42.50
Cedar Falls Building, Loan and Savings association	Cedar Falls	157.15	
Cedar Rapids Building and Loan association	Cedar Rapids	179.82	
Cedar Valley Building and Loan association	Cedar Falls	32.84	
Cherokee Building and Loan association	Cherokee	34 56	
Citizens Building association	Clinton	40.30	
Council Bluffs Mutual Benefit and Loan association	Council Bluffs	30.30	
Davenport Loan, Building and Savings association	Davenport	245.28	
Decorah Building and Loan association	Decorah	10.37	
Dickinson County Building and Loan association	Spirit Lake	83 70	
Dubuque Building and Loan association	Dubuque	643.85	
Elgin Building and Loan association	Elgin	55.87	
Emmetsburg Building and Loan association	Emmetsburg	38.20	
Eagle Grove Building and Loan association	Eagle Grove	25 45	
Fairfield Loan and Building association	Fairfield	67 55	
Fort Dodge Building and Loan association	Fort Dodge	58 75	
Fort Madison Loan and Building association	Fort Madison	179.95	
Fourth Street Building association	Clinton	176.18	
Germania Building, Loan and Savings association	Cedar Falls	59.47	
Germania Savings and Loan association	Clinton	95 34	
Glenwood Building and Loan association	Glenwood	16.25	
Grinnell Building and Loan association	Grinnell	50.98	
Home Building and Loan association	Marion	1 50	
Home Building and Loan association	Sidney	5.00	
Home Building and Loan association	Shenandoah	20.75	
Home Loan and Building association	Fairfield	38.65	
Home Building and Loan association	Davenport	332.20	
Iowa City Building and Loan association	Iowa City	6.10	
Keokuk Loan and Building association	Keokuk	864.08	
Lake City Building and Loan association	Lake City		
La Porte Building and Loan association	La Porte	45.00	
Lee County Loan and Building association	Keokuk	616.19	78 00
Linn County Building and Loan association	Marion	5.00	
Lyons County Building and Loan association	Rock Rapids	16.54	
Lyons Building and Loan association	Lyons	97.95	100.00
Maquoketa Building and Savings association	Maquoketa	21.53	
Mason City Building and Loan association	Mason City		

1893—CONTINUED.

Advertising, printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest or profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
				$ 271 57			$ 10,623 37
				670 39	$ 38.01		27,217.77
				3,085.02			5,592.80
		$ 90.60		898 59	250.00		18,800.31
				6,470 15	166.60		23,154.84
				825.34			13,517.55
				1,996 40		$ 240.67	34,804 63
				1,217.50	228.61		2,200.06
				2,821.35	1,438.31		17,109.04
				5,342.40	603.65		70,668.66
				2,655 57			134,694.42
				2,546.48	576.27		23,392.04
				752 87	1,187.40		23,062.90
				862 35			10,692.19
				317.62			4,495.61
				4,499.83	563 90		177,466.82
				329 56	69.93		11,406.07
				510 35			8,359.77
				15,296.48	22,607 17		248,887.25
				1,039.05	59 46		5,163.56
				231.17	15.00		17,643.41
				7,214 25			19,037.03
				776 07			61,254.49
				6,652.06	2,671.99		65,329.67
				321.72	827.93		86,419.98
$ 25.05	$ 16 98			254.67	3,313 05	11,761.79	25,734 54
				370.25	20.00		14,571.11
76 99		181.70		1,693.68	432.86		58,166.09
				616 65	49 20		15,429.88
				4,793.92	5 00		27,295.07
				950.74	5.00		29,798.04
				739.64			7,796.19
		6.60		515 14		410.14	22,353.85
				1,131 08			14,373 82
				773 50	21 35		12,534 17
44.33		35 00		82.64			10,998.67
				143.07			99,712 84
15 00				1,342 73	.62		6,364 02
8.70				213 93	42 29		15,475.62
59 45				1,329.76	17.20		124,917.51
2.25				54.47	37.31		36,394 47
1.95				387.32	59.10		1,769.59
		76.45		3,435.85		19,900 00	41,560.71
23.20				3,348 95	19.00		42,238.97
27.00				3,982.34			94,117.43

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.
DOMESTIC LOCAL—*Continued*—			
Mechanics Building association	Sioux City	$ 2,616 00	$ 3,325 00
Mutual Building and Loan association	Hull	100.00	.....
Mutual Home Loan and Savings association	Grinnell	17,015 00	.....
Mutual Loan and Savings association	Tama	7,800.00	.....
Merchants and Mechanics L., B. and Savings Ass'n	Davenport	17,600.00	4,565.00
Northwestern Building and Loan association	Inwood	4,200.00	.....
Osage Building and Loan association	Osage	550.00	.....
Ottumwa Loan, Building and Savings association	Ottumwa	21,831.50	.....
Page County Building and Loan association	Clarinda	2,675.00	700 00
Peoples Building and Loan association	Dubuque	2,211.00	.....
Peoples Building and Loan association	Morning Sun	.....	.....
Peoples Building and Loan association	Ottumwa	13,568.75	6,881 65
Peoples Mutual Building and Loan association	Waterloo.	34,050 00	.....
Perpetual Building association	Cedar Rapids	59,173.86	6,595.55
Perpetual Building association	Waterloo	42,769.66	8,799.10
Perpetual Building association	Clinton	.....	.....
Perry Building and Loan association	Perry	5,100 00	325.00
Polk County Loan and Building association	Des Moines	8,316.24	.....
Red Oak Building and Savings association	Red Oak	14,710.00	150.00
Sanborn Building and Loan association	Sanborn	2,500.00	.....
Savings, Loan and Building association	Council Bluffs.	200 00	1,555.00
Silver City Building and Loan association	Silver City	1,600.00	125.00
Spencer Building and Loan Association	Spencer	1,100 00	4,125 00
Stanton Mutual Loan and Building association	Stanton	1,200 00	200.00
Union Building association	Clinton	1,300.00	8.95
Villisca Mutual Loan and Building association	Villisca	4,050.00	350 00
Vinton Savings, Loan and Building association	Vinton	8,490.00	.....
Wapello Loan, Building and Savings association	Wapello	.....	.....
Washington Loan and Building association	Washington	12,810 00	5,850.00
Waterloo Building and Loan association	Waterloo.	22,700 00	400.00
Waverly Building and Loan association	Waverly	1,850.00	200.00
Workingmens Building and Loan association	Belle Plaine	13,540.00	5,283.65
Workingmens Building and Loan association	Misso'ri Valley	11,000 00	600.00
Workingmens Building association	Clinton	15,950 00	.....
Total		$ 839,359.42	$112,987.82
DOMESTIC—			
Acme Savings association	Cedar Rapids	33,507.78	1,332 50
Algona Deposit and Loan association	Algona	21,560.00	829.00
Avoca Building and Loan association	Avoca	4,865.00	.....
Co-operative Bank, The	Des Moines	55,673.09	3,278.30
Davenport Co-operative Bank	Davenport	4,315.11	.....
Eastern Iowa Building and Loan association	Tipton	15,610.00	950 00
Equitable Loan company	Ottumwa	80,117.73	5,409 71
Fidelity Loan and Building association	Ottumwa	40,588.68	1,300.00
Fort Dodge Savings and Loan association	Fort Dodge	2,750.00	300.00
Hawkeye Savings and Loan association	Des Moines	16,531.20	882.00
Home Savings and Trust company	Des Moines	188,975.01	4,333.07
House Building, Savings and Loan association	Hawarden	200.00	.....
Interstate Building and Loan association	Sioux City	11,102.31	10,324.52
Iowa Building and Loan association	Des Moines	34,875 00	6,402 00
Iowa Business Mens Building and Loan association	Marshalltown.	86,700 00	3,115.00
Iowa Central Building and Loan association	Des Moines	168,760.00	18,108.00
Iowa Deposit and Loan company	Des Moines	24,910 46	.....
Iowa Savings and Loan association	Des Moines	110,995 00	15,893.00
Le Mars Building and Loan association	Le Mars	10,025.00	21 40
Mutual Benefit Building and Loan association	Atlantic	29,991.88	7,760 00

1898—CONTINUED.

Installment stock withdrawn and matured.	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest on profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate	Foreclosures.	Bills payable.	Expense office help and salaries.
$ 3,886 00			$ 149.99		$ 127.63			$ 480.00
2,643 50	$ 1,000 00		1,724 00	$ 90 18				220.15
3,702.70	7,860 00		135.22	10 41			$ 2,450.00	120.00
31,982.50			4,095.16	13.50			633.30	175.00
25,180.00			9,360.14	157.85	903.24			900 00
3,744.50			1,672 85	9.09				100.00
2,487.75			416.45	47.50				50.00
1,384.77		$ 15,800.00	2,043.86	335 19				350.00
128 85			105 65					175.00
16,263.00	13,900 00		3,089.40	391.78			12,369.42	1,011.00
7,282.03								80.00
15,342.88			506.49	12.13	5,442.51		8,820.61	1,009.94
23,007.90			11,656.33	96.00				775.00
88,205 45								935.00
72,842.74	2,800 00		903.81	286.85	1,200.00			975.00
45,799 97				10,994 82	3,095.34	$ 3,259.92	130.41	1,771.58
2,472.80			228.39					120 00
80,289 00	24,700 00		45,388 10	2,357.17	5,522.73		1,000.00	1,305.00
23,654.00	1,400.00		2,438 23	94 42				567.00
12,461.25			57.60					200 00
28,870.00			7,507.53	1,258.64	965.80		1,001.33	696.51
765.92			9 89					100 00
3,656 00			3,203.30		997.48			100.00
3,404 00			2,357.04					50 00
104,665.20			73.70	2,497.40	28,362 59	795.93		2,237.00
3,494 10	2,854.74		5,074.89	80.53		50.00	564.43	360.00
3,801.00			565.37					125 00
1,323 00			530 00					79 00
15,324.38			2,442 53	8 84			13,835 00	948.80
58,591.50			26,500 73	324.83	934.93		17,900.00	1,140.00
8,801.00			3,170.87	10 90		97.83		102.09
1,874 96								192 50
14,216 25	100 00		8,189 16	329.68	25.00	289.53		770 00
20,942.44			566.86					781 75
$1,498,899.41	$ 55,454.74	$ 16,100.00	$333,745 98	$ 29,552.38	$ 72,464.58	$ 32,032.41	$144,516.58	$ 38,430.99
6,599 95				45 81	450 00	366.57		428 00
5,431.30	1,800.00	1,000.00	910.02	227 39	70.17	429.62	346.13	770.50
11,793.94			3,998 63				832 00	433.35
16,385 98	4,091.31		2,869 19	489 17	2,589 05			3,619.50
12,591.49	65,500.00	2,646.90	1,758.95	271.94	24,096 91	110.76	3,109.76	1,239.96
5,793 06	2,900.00	330.00	564.68	12.71				519 01
12,879 54	498.13	1,792.12	7,441 51	2,452.25	171.18		20,650 00	1,620 00
13,212.01			3,563.98	4,356 07	4,444.19		11,310 27	2,269 50
3,145.20	2,800.00		943 77	18.88			855 48	200.00
12,304 20			244.74	649.34	1,314 32	466.26	5,429.61	1,467.50
21,699.33	17,650.00	4,005 04		1,356 15	3,845.80	1,029.52	130 00	4,020.94
8,099.85			1,230.77	38 51	407.05	427.42		620 00
23,338 01	11,900.00		12,029 87	600.56	16,184.29		211.50	1,907 76
13,408 97	9,285 00		2,304 63	479.54	883 20	777.99	1,688.53	3,872.94
48,199.73	27,569 79	5,861.54	27,854.56	1,719.85	20,694 07	10,208.17		6,324.40
165,358.11		68,240 00	89,413.73	4,407.79	18,943.87	72 17		20,437.36
99,394 94			5,999 67	3,334.84	7,408.89			4,270 00
118,088.70	106,700.00	11,550.00	49,802.24		14,970.85	28,079.20		15,206.22
25,731 05			5,475.40	772.11	1,644.15	10,442.28	911.24	1,756.00
13,998.34			2,769.95	213 23	5,678.33	1,958.12		2,036 00

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expense—miscellaneous.	Office rent.
DOMESTIC LOCAL—*Continued*—			
Mechanics Building association	Sioux City	$ 102.99	$ 60.00
Mutual Building and Loan association	Hull	18.28	
Mutual Home Loan and Savings association	Grinnell	88.72	
Mutual Loan and Savings association	Tama		
Merchants and Mechanics L., B. and Savings Ass'n	Davenport	116.11	
Northwestern Building and Loan association	Inwood	5.00	
Osage Building and Loan association	Osage	12.05	
Ottumwa Loan, Building and Savings association	Ottumwa		
Page County Building and Loan association	Clarinda	5.00	
Peoples Building and Loan association	Dubuque	15.00	
Peoples Building and Loan association	Morning Sun	10.00	
Peoples Building and Loan association	Ottumwa	133.37	300.00
Peoples Mutual Building and Loan association	Waterloo	100 00	
Perpetual Building association	Cedar Rapids	18 50	84.00
Perpetual Building association	Waterloo	7.05	114.83
Perpetual Building association	Clinton	1,579.68	
Perry Building and Loan association	Perry	56.60	
Polk County Loan and Building association	Des Moines	65.20	300.00
Red Oak Building and Savings association	Red Oak	30 00	27.00
Sanborn Building and Loan association	Sanborn	15.00	
Savings, Loan and Building association	Council Bluffs		
Silver City Building and Loan association	Silver City	8 01	12.00
Spencer Building and Loan association	Spencer	5.00	
Stanton Mutual Loan and Building association	Stanton	9.00	
Union Building association	Clinton	164 30	122.79
Villisca Mutual Loan and Building association	Villisca	21 50	
Vinton Savings, Loan and Building association	Vinton	15 35	
Wapello Loan, Building and Savings association	Wapello	5.05	
Washington Loan and Building association	Washington	73.88	
Waterloo Building and Loan association	Waterloo	12 68	
Waverly Building and Loan association	Waverly	12.50	
Workingmens Building and Loan association	Belle Plaine		
Workingmens Building and Loan association	Misso'ri Valley	35.05	
Workingmens Building association	Clinton	15 25	60 00
Total		$ 7,358.62	$ 1,356.96
DOMESTIC—			
Acme Savings association	Cedar Rapids	452.15	218.00
Algona Deposit and Loan association	Algona		275.00
Avoca Building and Loan association	Avoca	28.10	
Co-operative Bank, The	Des Moines	190.43	278 60
Davenport Co-operative Bank	Davenport		265.00
Eastern Iowa Building and Loan association	Tipton	79.27	100.00
Equitable Loan company	Ottumwa	83 80	270 00
Fidelity Loan and Building association	Ottumwa	144.34	132.25
Fort Dodge Savings and Loan association	Fort Dodge	17.59	
Hawkeye Savings and Loan association	Des Moines	550.59	
Home Savings and Trust company	Des Moines	1,392.68	652.23
House Building, Savings and Loan association	Hawarden		
Interstate Building and Loan association	Sioux City	6 08	303.07
Iowa Building and Loan association	Des Moines	396 57	420.00
Iowa Business Mens Building and Loan association	Marshalltown	1,808 33	1,437.90
Iowa Central Building and Loan association	Des Moines	1,761.46	900.00
Iowa Deposit and Loan company	Des Moines	2,998.14	300.00
Iowa Savings and Loan association	Des Moines	6,796.74	840.00
Le Mars Building and Loan association	Le Mars	530.77	98.92
Mutual Benefit Building and Loan association	Atlantic	639.10	159.13

1898—CONTINUED.

Advertising, printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest or profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
$ 17.50				$ 2,300.44	$ 654.03		$ 18,638.58
		$ 28.00		682 93	8.53	$ 134.40	6,644 95
				56.06	9.00	2,043.69	33,431.80
71.40				1,894.27		63.12	46,718.25
				9,021.29		9,000.00	76,833.63
8 35				394 63			10,134.42
21.83				1,532.06			5,108 73
				1,683 47			42,438.79
28.35		24.00			25.30		3,867.15
27.10		126.20		14,048.33	528.30		64,080.53
3.34		1.30					7,476.67
				6,889 70			58,929.97
25.00				4,452.74	4,304.43		76,467.40
61.65		44 20		11,235 32			164,353.53
32.51				8,919.37			140,639 92
25.58				2,831.26		238.01	69,726.57
4.75				1,191 45		66.65	10,565 64
				281.18	384.36	2,877.70	173,436.68
75.35		20.50			1,509.30	11,109 95	55,685.75
7.40				1,931.29			18,172 54
39 81		136.40		2,086.56	179.50		44,497.06
20 00				439 25			3,080.07
10.65				374 81			13,572.24
7.61				1,170 94			8,478.59
228.99				9,111.27			148,568.13
42.08	$ 1.50			472 40	541.42		22,957.59
9.47				7,554.20	.10		20,560 58
.80				1,565.99			3,502.84
21.05				3,309 83		2,234.61	56,859.02
36.10				436.82		685.39	124,562.48
8.79				2 433.27			16,687.25
	44.85			212.53			21,247.49
19.00			60.00	2,234.91	41.40	11.00	37,920.98
24.65		502.49		188.49	265.66	52.26	39,349.85
$ 1,163.03	$ 63.28	$ 1,268.44	$ 60.00	$ 194,695.97	$ 43,754.53	$ 60,828.38	$ 3,479,093.52
543.61			2,919.11	12,898.39	715.27	568.72	61,045.86
37.25	150.00		535 90	5,089.38	647.70	618.54	40,727.90
10.80			20.50	232.43			22,124.75
124.20	112.92	499.30	298.32	6,304.73	1,741.76	44,094.42	143,140.21
51 54		13.85		242.82	257.75	3,613.44	119,786.18
168 21		24.00	125.95	3,070.93	63 67	960.68	29,532.19
128.80		323 47	2,042.03	1,635.34	767.46		138,268 12
		480.00					86,802.29
4.80		10.00		1,079 88			12,315.60
				1,468.58	212.84	3,830 60	45,241.78
1,099 38	150.45	857.75	6,498.71	12,504.05	52,224.13	5,822.45	340,224.19
172.62		95.67	37 12	5,205.13	453.29	5,146 80	22,044.23
199.06	69 09		133.14	7,219.02	18,692.92	248.78	119,469.98
445.51		136.83		3,722.16	8,773 11	922.92	91,788.90
1,058 91	30.05	1,050.54	1,210.19	66,202.16	11,863.89		313,893.07
680.72	14.70	302.15	2,330.10	41,820 48	26,396.60	36,364.36	664,305.60
241.04		500.00		71,714.99	21,552.45		233,064.72
655 20	16.90			27,396 80	19,775.61	116,970.58	735,182.04
179.18		154.00	414.00	953.88	10,322 89	1,050.77	72,602.24
229.92	1,272.22	115.00	37.80	1,732 48	437.95	1,463.65	89,506.69

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Loans on real estate.	Loans on stock pledged.
DOMESTIC—*Continued*—			
National Building and Savings association	Boone	23,950 30	450 00
Normal Savings and Loan association	Cedar Falls	4,700.00	1,594.17
Northwestern Deposit and Investment company	Holstein	22,435 00	17,685.00
Northwestern Savings and Loan association	Des Moines	1,000.00	310 00
Oskaloosa Nat'l B., L. and Investment association	Oskaloosa	17,813.50	511.00
Peoples Building and Loan association	Maquoketa	2,483 30	.....
Southeastern Iowa Loan association	Eldon	1,200.00	60.00
Total		$1,020,660 35	$101,981.27
FOREIGN ASSOCIATIONS—			
Guaranty Savings and Loan association	Minneapolis	13,400.00	12,008 00
RECAPITULATION—			
Domestic local total		829,359.42	112,987 82
Domestic total		1,020,660.35	101,981 27
Foreign total		13,400 00	12,008 00
Grand total		$1,863,419 77	$226,973.09

1898—CONTINUED.

Installment stock withdrawn and matured.	Full paid stock withdrawn.	Prepaid stock withdrawn.	Interest on profits paid on stock withdrawn.	Taxes and insurance paid.	Real estate.	Foreclosures.	Bills payable.	Expense office help and salaries.
$ 104,234 28	.....	.....	$ 33,076 90	$ 1,940.67	$ 1,754.13	$ 3,244.23	.....	$ 6,470.00
312 55	$ 800 00	$ 200.00	24.98	.....	.....	.....	.....	424 00
7,571.86	1,800.00	.....	3,089.76	122.91	71.59	9.35	.....	926.00
24,478.37	1,125.00	100.00	207 77	173.36	.....	.....	.....	881 58
4,914.97	.....	250.00	450.99	71.66	.....	.....	$ 1,380.53	681.59
110 40	.....	.....	.....	.....	.....	.....	.....	84.00
159.12	700.00	.....	8.17	10 00	.....	.....	.....	19.13
$ 362,495.18	$ 254,619.28	$ 9,597.60	$255,034.81	$23,775.74	$125,622.04	$56,621.66	$ 46,855.05	$ 82,495.23
117,868.86	13,400.00	14,590.78	3,613.43	6,231 60	4,426.29	2,335.19	.....	15,868.15
1,493,899.41	53,454.74	16.100 00	323,745 98	29,552.28	72,464.58	32,082.41	144,516.58	38,430.99
362,495.18	254,619.28	95,975 60	255,034 81	23,775.74	125,622.04	56,621.66	46,855.05	82,495.23
117,868.86	13,400.00	14,590.78	3,613.43	6,231.60	4,426.29	2,335.19	.....	15,868.15
$2,494,363.45	$ 323,474.02	$ 126,666.38	$592,394.22	$ 59,559.73	$202,512.91	$ 90,989.26	$191,371 53	$ 136,789.37

DISBURSEMENTS—

NAME OF ASSOCIATION.	LOCATION.	Expense—miscellaneous.	Office rent.
DOMESTIC—*Continued*—			
National Building and Savings association	Boone	$ 1,802.19	$ 325.00
Normal Savings and Loan association	Cedar Falls	28.85	
Northwestern Deposit and Investment company	Holstein	295.95	
Northwestern Savings and Loan association	Des Moines	435.91	
Oskaloosa Nat'l B., L. and Investment association	Oskaloosa	240.02	120.00
Peoples Building and Loan association	Maquoketa		15.00
Southeastern Iowa Loan association	Eldon	10.12	
Total		$ 20,674.18	$ 7,110.00
FOREIGN ASSOCIATIONS—			
Guaranty Savings and Loan association	Minneapolis		
RECAPITULATION—			
Domestic local total		7,358 62	1,356.96
Domestic total		20,674.18	7,110.00
Foreign total			
Grand total		$ 28,032 80	$ 8,467.05

1898—CONTINUED.

Advertising printing and supplies.	Office furniture and fixtures.	Legal services.	Fees and commissions paid agents.	Cash on hand and in treasury.	Miscellaneous disbursements.	Interest or profits other than on stock withdrawn for fiscal year.	Total disbursements for fiscal year.
$ 217.95	.....	.....	$ 835.45	$ 10,402.42	$ 965.13	.....	$ 187,668.63
.....	.....	.....	37.05	1,357.00	.....	$ 95.43	9,573.98
306.55	.....	$ 32.00	146.40	382.55	1,001.45	821.46	56,698.83
.....	.....	.....	.....	369.21	325.49	.....	29,406.69
134.06	$ 346.16	.....	196.40	1,441.50	701.73	.....	29,354.11
126.10	9.45	.....	.....	665.10	107.45	.....	3,600.80
20.50	.....	.....	24.00	58.00	.....	150.57	2,419.66
$ 6,785.91	$ 2,171.94	$ 4,594.56	$ 17,842.17	$ 293,669.47	$ 278,010.54	$ 222,744.17	$ 3,699,689.24
.....	.....	.....	.....	43,464.26	42,954.29	4,229.03	294,379.88
1,162.03	63.28	1,268.44	60.00	194,695.97	43,754.53	60,828.38	3,479,093.52
6,785.91	2,171.94	4,594 56	17,842.17	293,669.47	178,010.54	222,744 17	3,699,689.24
.....	.....	.....	.....	43,464.26	42,954.29	4,229.03	294,379.88
$ 7,948.94	$ 2,135 22	$ 5,863.00	$ 17,902 17	$ 531,829.70	$ 264,719.36	$ 287,801.58	$ 7,473,162.64

ASSETS—1897.

NAME OF COMPANY.	LOCATION.	Loans on real estate.	Loans on stock pledged.	Premiums earned and unpaid.	Interest earned and unpaid.
DOMESTIC LOCAL—					
Akron Domestic Local B. & L. Ass'n.	Akron	$ 13,700.00	$ 5,133 35	$ 23.89	$ 71.66
Appanoose County L. and B. Ass'n	Centerville	74,882.00	5,000.00	21 45	104.92
Atlantic Mutual Benefit association.	Atlantic	14,083 00			
Boone B. and L. Association	Boone	26,000 00	3,925 00		614 55
Building, Saving and Loan Ass'n	Winterset	31,261.46	2,084.80	68 66	135.00
Burlington Loan association	Burlington	52,425.00	2,375.00	374 69	
Bohemian Building and Loan Ass'n	Cedar Rapids	24,730.00			
Business Men's L. and Dep. Ass'n	Maquoketa	35,635.00			
Casey Saving and Loan association	Casey	4,150.00		22.80	18.00
Cass County Loan and Build. Ass'n	Atlantic	18,747.37			
Cedar Falls Building and Loan Ass'n.	Cedar Falls	150,094.44			1,246 55
Cedar Rapids Build. and Loan Ass'n.	Cedar Rapids	117,550 00	2,130 00		1,728.97
Cedar Valley Build. and Loan Ass'n.	Cedar Falls	57,000.00			337.29
Cherokee Building and Loan Ass'n	Cherokee	62,899 35		37.50	1,247.76
Citizens Building association	Clinton	10,700 00	575 00		
Council Bluffs Mut. B. and L. Ass'n	Council Bluffs.	3,100.00	300.00		
Davenport L., B. and Sav. Ass'n	Davenport	347,991.96	12,490.84	2,224 00	2,008.93
Decorah Building and Loan Ass'n	Decorah	19,475.09			
Dickinson County B. and L. Ass'n	Spirit Lake	9,010.00		94.87	82.19
Dubuque Building and Loan Ass'n	Dubuque	274,779 55	34,030.25		1,911.35
Eldon Loan and Building Ass'n	Eldon	33,000.00			
Elgin Building and Loan Ass'n	Elgin				
Emmetsburg Build. and Loan Ass'n	Emmetsburg	31,950.00			226.00
Eagle Grove Build. and Loan Ass'n	Eagle Grove	29,775.00	785.00	252.99	183.10
Fairfield Loan and Building Ass'n	Fairfield	91,725.00	3,500.00		
Ft. Dodge Building and Loan Ass'n	Ft. Dodge	87,644 46		113 75	263.65
Ft. Madison Loan and Build. Ass'n	Ft. Madison	149,700 00	15,100.00		
Fourth St. (The) Building Ass'n	Clinton	54,800.00	1,250.00		594.15
Germania B., L. and Sav. Ass'n	Cedar Falls	36,925.00	2,252.05	1 20	245.50
Germania B., L. and Sav. Ass'n	Clinton	80,843 88	415 00		421.89
Glenwood Building and Loan Ass'n	Glenwood	36,722.39			209.56
Grinnell Building, L. and Sav. Ass'n.	Grinnell	39,077.00	53.00		
Home Building and Loan Ass'n	Marion	25,775.00	500.00		25.47
Home Building and Loan Ass'n	Sidney	14,900.00	100.00		
Home Building and Loan Ass'n	Shenandoah	15,750.00		3.80	3.80
Home Loan and Building Ass'n	Fairfield	23,108.68	3,455.00		
Home Build., L. and Sav. Ass'n	Davenport	42,560 00		430.50	325.17
Iowa City Building and Loan Ass'n	Iowa City	17,106 84			
Keokuk Loan and Building Ass'n	Keokuk	189,204 41			
Lake City Building and Loan Ass'n	Lake City	4,925.00			
La Porte Building and Loan Ass'n	La Porte City	21,445.00			143.04
Lee County Loan and Building Ass'n	Keokuk	200,944.10			
Linn County Loan and Build. Ass'n.	Marion	38,295.00	2,355.00		
Lyon County Build. and Loan Ass'n.	Rock Rapids	3,050.00	60.00		
Lyons Building and Loan Ass'n	Lyons	47,300.00	1,280.00		623.39

ASSETS—1897.

Real estate acquired.	Real estate acquired and sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Expense fund overdrawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
$ 600 00						$ 758.15	$ 26.95	$ 20,314 00
1,013.05		$ 76.31	$ 139.50			4,752 49	192.56	86,212.28
1,655 12					$ 1,287.17	403.19	32.04	17,460.52
2,353.90		314.19	897.00	$ 919.96		154 57	200.00	35,379 17
		222 87		2,483.58		2,303 44	222.05	38,801.86
2,850 00		27.60				95 86	266.70	58,387 85
						732 30	10.00	25,472 30
						722 39		36,357.39
						672 36		4,863 16
2,658.22						1,342.77	2,767.28	25,515.65
						546 24	190 54	152,007 77
						1,308 55	746 05	123,463.57
		53 18				1,786.00	1.00	59,177 38
1,080.76		162.13						66,347.50
2,731.04		70.12				62.24		14,138.40
						80.51	395.68	3,786.19
7,025.12						5,370.12	165.89	377,286.86
						138 40		19,613.40
	$ 223 97					821.82	146.64	10,379.49
20,214.82		1,186 16		192.19		1,112.84	8,573.90	342,001.06
6,600.00						4.48	2,000.00	41,604 48
					81.00	604.58	578 50	33,440 08
		16.80				2,919 86		33,961.75
4,692 09						4,538.38	62.00	104,317.47
	457 90	46.82	206.60			11,969 50	157.81	100,840.49
4,728 05						1,324.76	10,596 78	181,449 59
28,275 00	12,345.07	1,696.18		12,597.20		1,945 37	4,818.64	119,561.61
		39.30	495 00			334 16	100.00	40,394.21
		1,061.16		2,940.90		2,918 99	23.356.07	111,957.89
150 08						108.71	123.82	37,209.56
1,630.68		16 97				4,104 22		44,882.57
						239.60		26,540 07
			121.00			68.07	357.65	15,546.72
						3,503.63		18,261 23
								26,558 68
444.05						117.12	9,135 80	53,012.64
						326.51		17,433.35
375.00		5,443.66				1,131 58	1,900.00	198,054 65
						2,079.49		7,004.49
401.97						3,256.35	5.40	25,251.76
706 09		1,694.08				116.04		203,454.17
772.19		36.74				919.03		42,367.96
						38.33		3,148 33
6,199.84		448.50				2,110 51		57,912 14

ASSETS—

NAME OF COMPANY.	LOCATION.	Loans on real estate.	Loans on stock pledged.	Premiums earned and unpaid.	Interest earned and unpaid.
DOMESTIC LOCAL—*Continued*—					
Maquoketa Build. and Sav. Ass'n	Maquoketa	$ 67,419.22	$ 1,209.54	.....	$ 541.41
Mason City Build. and Sav. Ass'n	Mason City	124,175 00	.....	$ 75.01	291.75
Mechanics Building association	Sioux City	34,593.00	14,115 35	.....	1,886.71
Mutual Building and Loan Ass'n	Hull	5,850.00	360 00	50.08	49.28
Mutual House, Loan and Sav. Ass'n	Grinnell	30,352 54	92.56	.....	102.05
Mutual Loan and Savings Ass'n	Tama	74,510.00	2,375.00	14.68	34.24
Merchants and Mechanics Loan, Building and Savings association	Davenport	164,300.00	13,453.00	.....	2,522 74
Northwestern Build. and Loan Ass'n	Inwood	17,865 00	500.00	.....	154.15
Oelwein Building and Loan Ass'n	Oelwein	1,300 00	.....	.....	.....
Osage Building and Loan Ass'n	Osage	8,100.00	.....	89.20	115.50
Ottumwa L., B. and Sav. Ass'n	Ottumwa	27,088.52	.....	.....	128.75
Page County Build. and L. Ass'n	Clarinda	1,400.00	.....	.....	.....
Peoples Building and Loan Ass'n	Morning Sun	5,755.00	2,918.75	.....	452.14
Peoples Building and Sav. Ass'n	Ottumwa	101,347.00	5 730.00	.....	1,453.51
Peoples Mutual Build. and L. Ass'n	Waterloo	188,300 00	.....	.....	1,147.54
Perpetual Building association	Cedar Rapids	158,729.05	6,405.67	.....	658 60
Perpetual Building and Loan Ass'n	Waterloo	154,121 52	3,268.50	.....	2,123.81
Perpetual Building association	Clinton	.....	.....	.....	.....
Perry Building and Loan Ass'n	Perry	8,950.00	.....	.....	.....
Polk County Loan and Build. Ass'n	Des Moines	131,156.36	.....	801.64	2,680.85
Peoples Building and Loan Ass'n	Dubuque	58,268 49	3,180.69	.....	561.85
Red Oak Building and Sav. Ass'n	Red Oak	56,442.20	5,550.00	9 15	73.50
Sanborn Building and Loan Ass'n	Sanborn	46,450.00	.....	.....	180.00
Savings, Loan and Building Ass'n	Council Bluffs	54,730 00	3,325 00	114.46	457.52
Shenandoah Mutual Loan Ass'n	Shenandoah	89,900 50	6,280 00	.....	66.37
Silver City Building and Loan Ass'n	Silver City	3,075.00	730 00	.....	.....
Spencer Building and Loan Ass'n	Spencer	15,900.00	1,000 00	.....	.....
Stanton Loan and Building Ass'n	Stanton	9,040.00	1,265.00	1,478.91	88.21
Union Building association	Clinton	126,158.47	50 20	.....	4,278.01
Villisca Loan and Building Ass'n	Villisca	33,967.34	.....	1,951.10	429.97
Vinton Sav., Loan and Build. Ass'n	Vinton	51.050.00	600.00	.....	265.85
Waterloo Building and Loan Ass'n	Waterloo	220.900.00	3.000 00	.....	1,650 57
Waverly Building and Loan Ass'n	Waverly	34,550.00	50.00	177.80	224.25
Workingmen's Build. and L. Ass'n	Belle Plaine	29,135.00	1,183.15	.....	.....
Workingmen's Build. and L. Ass'n	Mo. Valley	79,350.00	5,100.00	.....	2,547.69
Workingmen's Build. and L. Ass'n	Clinton	69.770.00	335.00	.....	632 68
Wapello Loan, Build. and Sav. Ass'n.	Wapello	4,474.12	9,000.00	12.00	374 51
Washington Loan and Build. Ass'n	Washington	128,480.00	1,750.00	.....	416.55
Total		$5,084.069 33	$191,926 70	$8,454 13	$36,433.55
DOMESTIC ASSOCIATIONS—					
Acme Savings association	Cedar Rapids	23,682.31	880.00	.....	.....
Algona Building and Loan Ass'n	Algona	57.385.00	1,757.50	961.65	.....
Avoca Building and Loan Ass'n	Avoca	30,100.00	260 00	16.62	315.83
Co-operative Bank (The) of Iowa	Des Moines	164,823.00	24.208.00	.....	.....
Davenport Co-operative Bank	Davenport	105,961.50	125 00	1,552.77	.....
Eastern Iowa Build. and Loan Ass'n.	Tipton	37,000.00	517.00	197.81	165.64
Equitable Loan Company	Ottumwa	148,625 00	3,4[illegible]3.74	1,752.75	1,752.75
Fidelity Loan and Building Ass'n	Ottumwa	102.312.73	3,272 00	1,412.90	3,276.89
Ft. Dodge Savings and Loan Ass'n	Ft. Dodge	23,475.00	50.00	.....	.....
Hawkeye Savings and Loan Ass'n	Des Moines	63,900 00	530.00	1,962.30	1,635.25
Home Savings and Trust Company	Des Moines	.....	.....	.....	.....
House, Building, Sav. and L. Ass'n	Hawarden	43,285.00	500.00	439.00	610.76
Inter-State Building and Loan Ass'n.	Sioux City	95,540.88	2,485.70	.....	.....
Iowa Building and Loan Ass'n	Des Moines	67.175.00	3,110.00	.....	.....
Iowa Business Men's B. and L. Ass'n.	Marshalltown	368,900.00	4,802.00	904.81	1,086.80

1897—CONTINUED.

Real estate acquired.	Real estate acquired and sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Expense fund overdrawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
				$ 3,809.84		$ 376.43	$ 81.75	$ 78,438.29
$ 1,052.40						2,427.98	628.00	128,650.17
4,711 83		$ 1,174.76				3,634.82	2,364.77	61,931.24
3,956.00				383.95		685.42	113.75	12,448.43
						3,261.27	76.06	33,884.49
			$ 373.00				402.58	77,709.50
1,252.83			3,785.00			21,749 63	150.00	207,214 20
	$ 200.00	7.84	68 50			1,910 33		20,705.82
						717.68		2,517.68
1,597.12						1,877.93	192.22	11,967.97
						725.42	38 30	27,991.00
					$ 42.89	854 50		2,297.39
						2,681.04	229.17	12,036 10
2,734 81		335.12	1,192 00			223.01	394.59	118,410.04
850.90		85.00	1,679.43			4,347.35	1,547.26	197,957.48
				1,517.42		9,733.88	120.00	177,164.62
838.30		345.41				1,621.50	414.01	162,733 05
						446.19		9,396.19
18,263.08				1,392.11		8,472 62	100 00	162,366.66
4,306.23		161.98	1,007.00	100 60		2,842.66	72.20	70,501.69
		31 70				2,305.41	6,896.99	71,308 95
			266 00			4,318 08		51,314.08
31,661 05		6 50	1,537.00	3,039 40		1,575 09	2,134.78	98,581.10
639.11			102.75			14,737.74	10 20	111,728.67
						444 50		4,249 50
3,058.15						465.79		20,423.94
						1,783.96	30.90	13,683.98
60.911.94		2,652.36		22,371.17		98.65	3,819 24	220,340.04
1,560.04		3.75		414 81		396 74	174.17	38,897.92
			27.46			3,016.03	20.65	54,979.99
						567.40	321.75	226,439.72
		12 00	232.00			4.697.60		39,943.65
						2,362.10		32,680.25
5,286.37		66 84				1,533.32	1,967.55	95,851.72
13,884.68		40 50	204.57			196 40	755.35	90,819.13
				503.48		292.91		14,057.02
			545.00			2,501.42	8.23	133.701.20
$ 258,815.82	$14,296.94	$17,536 48	$12,878.81	$52,666.61	$ 1,411.06	$ 176,514.01	$ 90,104,17	$ 5,947,022.61
		8.90				2,237.90	146 79	26,955.90
1,045.26		133 04		90.97		3,837.99	270.04	65,481 55
		7.50				38.09		30,738.04
5,184.17		385 57			152,99	1,975.92	388.61	197,118.26
47,226.11	11,568.48	2,854.78		2,750.00		2,298.30	547.09	175,484.03
		2.08			174.72	3,893.25	36.40	41,987.90
5,202.11	1,634.15	159.20				12,316 78	5,771.59	180,698.07
10,965.41				5,876.19		2,963.25	894.00	130,973.37
586.59						404 98		23,516 52
		895.57		571.34		874 48	377 54	70,746.48
3,346.68	141.30	166.17		7,973 58		1,112.96	2,602.96	60,178.41
11,795.03	413.00	1,180.84		2,286.46		1,017.16	3 43	114,662.50
6,105.55	2,050.00	1,147.18		1,200 00			510.70	82,298.43
12,421.14	3,378.74	1,859.22		7,756.55		18,967.78	48.87	421,124.86

ASSETS—

NAME OF COMPANY.	LOCATION.	Loans on real estate.	Loans on stock pledged.	Premiums earned and unpaid.	Interest earned and unpaid.
DOMESTIC LOCAL—*Continued*—					
Iowa Central Build and Loan Ass'n.	Des Moines....	$ 1,293,055 00	$ 29,015.00	.....	.....
Iowa Deposit and Loan Company ...	Des Moines....	370,610 00	8,109 58	$ 7,253.20	.....
Iowa Mutual Build. and Loan Ass'n .	Dubuque	111,375.00	2,016 00	.....	.....
Iowa Savings and Loan Ass'n	Des Moines ...	1,061,174.87	39,458.00	.....	$11,589.62
Le Mars Building and Loan Ass'n....	Le Mars	86,704.47	3,850 00	1,646.89	.....
Mutual Benefit Build. and L. Ass'n..	Atlantic	155,380.64	7,057.00	.....	.....
National Build. and Savings Ass'n..	Boone	323,845.00	1,495.00	7,682.16	7,151.31
Normal Savings and Loan Ass'n	Cedar Falls....	16,225.00	135.00	.....	.....
Northern Iowa Build· and L. Ass'n..	Dubuque	6,600.00	410.00	26 20	26.20
Northwestern Dep. and Inv'st'mt Co.	Holstein	71,100.00	4,670 00	597.45	497.20
Northwestern Sav. and Loan Ass'n..	Des Moines....	21,925 00	581.90	53 25	59.09
Oskaloosa Build., Loan and Inv. Co .	Oskaloosa	15.740 00	541.78	165.98	181.17
Southeastern Iowa Loan Ass'n.....	Eldon	2,300.00	.....	.....	.....
Total	.....	$4,787,200.40	$143,260.20	$26,565.74	$38,319.05
FOREIGN ASSOCIATIONS—					
Guaranty Sav. and Loan Ass'n.....	Min'ap'lis, Min.	369,379.91	29,274.00	4,469 23	3,830.77
RECAPITULATION—					
Domestic locals total....	.....	5,084,069 33	191,926 70	8,454.12	38,425 53
Domestic total	.....	4,787,200 40	143,260.20	26,565.74	38,319.15
Foreign total...	.....	369,379.91	29.274 00	4,469.23	3,830.77
Grand total.	.....	$10,240,649 64	$364,460.90	$39,489.10	$70,575 37

1897—CONTINUED.

Real estate acquired.	Real estate acquired and sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Expense fund overdrawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
$ 63,458.75	$10,510.38	$ 4,184.23	.....	$ 2,491.24	.....	$ 186 57	.....	$ 1,401,901.17
25,565.20	4,722.00	3,632.77	.....	4,895.73	.....	20,428.74	$ 476.20	345,683.42
31,560.00	.....	6,669.25	.....	.....	.....	1,054.08	1,156.64	153,830 97
53,377.33	7,940.00	6,415.96	.....	.....	.....	354.52	11,437.59	1,211,727 80
7,970.54	1,510 00	787.37	.....	7,335.85	.....	171 18	1,150.00	110,726.30
3,801.75	.....	238.61	.....	.....	$ 91.88	14,057.43	4,678.98	185,306.24
18,381.31	1,178 00	3,308 13	.....	7,219.69	.....	5,146.40	1,006.17	376,348 17
.....	.....	40.00	.....	.....	.....	1,323 37	.....	17,723.37
.....	.....	.....	.....	.....	.....	498.08	56.00	7,616 48
536 52	.....	50.89	.....	353 66	.....	102 78	346.46	78,155.63
2,250.23	.....	34.80	.....	.....	51.69	2,523 06	615.55	28,085.48
.....	.....	6,10	.....	.....	.....	134.20	1,781.27	18,550.50
.....	.....	.....	.....	.....	.....	38.70	.....	2,338.70
$ 310,979 77	$46,046.05	$34,154.11	.....	$50,801.26	$ 471.23	$ 97,957 85	$ 34,202.88	$ 5,559,958.54
123,564 33	6,286.34	1,412.08	.....	677 25	14,463,37	13,449 79	68,488.04	635,295.11
258,815.82	14,226.94	17,536.48	$ 12,878.81	52,666.61	1,411,06	176,514 01	90,104 17	5,947,022 61
310,979.77	46,046.05	34,154.11	.....	50,801.26	471.23	97,957 85	34,202 88	5,559,958.54
123,564.33	6,286 34	1,412 08	.....	667 25	14,463.37	13,449.79	68,488.04	635,295.11
$ 693,359.91	$66,559 33	$53,102.67	$12,878.81	$103,945.12	$16,345.66	$ 287,921 65	$ 192,795.09	$ 12,142,276.2 6

ASSETS—1898.

Number.	NAME OF COMPANY.	LOCATION.	Loans on real estate.	Loans on stocks pledged.	Premiums earned and unpaid.	Interest earned and unpaid.
	DOMESTIC LOCAL—					
1	Akron Domestic Local B. and L. Ass'n	Akron	$ 13,408 35	$ 3,916.65		
2	Appanoose Co. L. and B. Ass'n	Centerville	74,832.00	9,475.00	$ 42.95	$ 205.61
3	Atlantic Mutual Build. Ass'n	Atlantic	14,183.00			
4	Boone Building and Loan Ass'n	Boone	21,500.00	4,250.00		330.33
5	Building Savings and Loan Ass'n	Winterset	32,065.00	1,052.00	36.60	65.39
6	Burlington Loan Ass'n	Burlington	50,605.00	2,425.00		299.08
7	Bohemian Build. and Loan Ass'n.	Cedar Rapids	23,500.00			
8	Casey Savings and Loan Ass'n	Casey	4,250.00			
9	Cass Co Loan and Building Ass'n	Atlantic	18,922.04			
10	Cedar Falls Build. and L. Ass'n	Cedar Falls	148,280.00			1,163.79
11	Cedar Rapids Build. and L. Ass'n	Cedar Rapids	185,600.00	1,754.20		1,178.95
12	Cedar Va ley Build. and L. Ass'n	Cedar Falls	59,900.00	10.00		597 00
13	Cherokee Build. and Loan Ass'n	Cherokee	52,118.20			516.78
14	Citizens Building Ass'n	Clinton	8,100 00	305.31		
15	Council Bluffs M. B. and L. Ass'n	Council Bluffs.	4,988.00	550.00		
16	Davenport L., B. and Sav. Ass'n	Davenport	296,558.51	11,920.99		1,736.93
17	Decorah Building and Loan Ass'n	Decorah	13,825.00			
18	Dickinson Co. Build. and L. Ass'n	Spirit Lake	13,715.00		125.45	169.33
19	Dubuque Build. and Loan Ass'n	Dubuque	260,512.00	20,677.36		6,283.10
20	Elgin Building and Loan Ass'n	Elgin	3,471.60	1,419.13		
21	Emmetsburg Build. and L. Ass'n.	Emmetsburg	35,200.00			187 43
22	Eagle Grove Build. and L. Ass'n.	Eagle Grove	26.400 00	125.00	347.30	383.55
23	Fairfield Loan and Build. Ass'n	Fairfield	87,351.83	2,800.00		
24	Ft. Dodge Build. and Loan Ass'n.	Ft Dodge	73,906.85		119.53	187.33
25	Ft. Madison Loan and B. Ass'n	Ft. Madison	124,800.00	950.00		
26	Fourth Street Building Ass'n	Clinton	47,300.00	1,325.00		608 00
27	Germania B., L. and Sav. Ass'n	Cedar Falls	41.600.00	3,202.05	4.99	238.31
28	Germania Sav. and Loan Ass'n	Clinton	59.943.88	235.00		390.36
29	Glenwood Build. and Loan Ass'n.	Glenwood	34,485.00			
30	Grinnell B'ld., L. and Sav. Ass'n.	Grinnell	41,375.00			
31	Home Building and Loan Ass'n	Marion	33,075.00			35.01
32	Home Building and Loan Ass'n	Sidney	18,850.00			
33	Home Building and Loan Ass'n	Shenandoah	32,275.00		106.25	106.25
34	Home Loan and Building Ass'n	Fairfield	19,875.00	11,851.50		
35	Home Build., Loan & Sav. Ass'n.	Davenport	40,068.41	600.00		366.37
36	Iowa City Build. and Loan Ass'n.	Iowa City	18,250.00	120.00	85.80	81.50
37	Keokuk Loan and Building Ass'n	Keokuk	219,893.43			
38	Lake City Build. and Loan Ass'n	Lake City	2,525 00			
39	La Porte Build. and Loan Ass'n	La Porte	19,545.00			130.33
40	Lee Co. Loan and Building Ass'n.	Keokuk	160,545.88			
41	Linn Co. Build. and Loan Ass'n	Marion	43,420.00	2,415.00		
42	Lyon Co. Build. and Loan Ass'n	Rock Rapids	3,600.00	60.00	2 66	5.34
43	Lyons Building and Loan Ass'n	Lyons	29,800 00	750.00		581.49
44	Maquoketa Build. and Sav. Ass'n	Maquoketa	63,310.00	505.80		1,822.80
45	Mason City Build. and Loan Ass'n	Mason City	115,675.00		80.02	311.30

ASSETS—1898.

Real estate acquired.	Real estate acquired sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Expense fund overdrawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
$ 600.00	.....	.....	.....	.....	.....	$ 271.57	$ 20.00	$ 18,216.57
586.57	.....	$ 18.43	$ 397.52	.....	.....	670.39	.....	86,227.87
1,753.61	.....	123.95	.....	.....	.....	3,085.02	1,584.07	20,679 65
2,383.40	.....	136.02	897.50	.....	.....	893.59	1,213.36	31,604.19
2,974.63	.....	104 95	.....	.....	.....	1,996.40	.....	38,294.97
2,850.00	.....	27.40	253.05	.....	.....	6,470 45	.....	62,929.98
.....	.....	.....	.....	.....	.....	825.34	.....	24,325.34
.....	.....	.....	.....	.....	.....	1,217.50	.....	5,467 50
2,619.23	.....	25.66	.....	.....	.....	2,821.35	1,656.00	26,044.28
.....	.....	.....	.....	.....	.....	5,342.40	190.54	154,976.78
2,266.08	.....	.....	.....	.....	.....	2,655.57	418.50	143,873.25
.....	.....	46.72	515.00	.....	.....	2,546.48	.....	68,615.20
871.85	.....	111.30	.....	$ 583.65	.....	752 87	.....	54,954.65
2,704.87	.....	.....	.....	.....	.....	862 35	.....	11,972.53
.....	.....	.....	.....	.....	.....	317.62	1,220.79	7,076.41
9,942.68	.....	168.18	1,985.00	.....	.....	4,499.83	171.17	326,983.29
.....	.....	.....	.....	.....	.....	329 56	93.26	14,247.82
.....	$ 180.24	.....	100 70	.....	.....	510.35	30.46	14,771.53
17,325.15	.....	1,439.91	3,906.50	.....	.....	15,296.48	283.90	325,723.40
3,390.02	.....	44.95	.....	1,454.25	.....	1,039.06	.....	10,819.01
.....	.....	.....	386.00	.....	.....	231.17	298.98	36,303.57
.....	.....	.....	.....	.....	.....	7,214.25	.....	34,469.10
4,692.09	.....	.....	.....	.....	.....	776.07	62.00	95,681.99
421.90	.....	81.07	260.60	.....	.....	6,652 06	.94	81,690.28
4,955.98	.....	91.30	.....	.....	.....	321.72	.....	131,119.00
41,425.00	1,880.23	819.15	.....	3,948.50	.....	254.67	250.00	97,802.55
.....	.....	30.50	230.50	.....	.....	370 25	100.00	45,776.60
24,325.33	1,255.00	1,849.91	253.68	1,482.15	.....	1,693.68	.....	91,437.98
.....	.....	57.89	328.77	.....	.....	616 65	.....	35,488.31
1,356.19	.....	63.47	.....	.....	.....	4,793.92	.....	47,588.58
.....	.....	.....	.....	.....	.....	950.74	.....	34,060.75
.....	.....	.....	270.98	.....	.....	739.64	611.54	20,472.10
.....	.....	.....	.....	.....	.....	515.14	.....	33,002.64
.....	.....	.....	.....	.....	.....	1,131.03	.....	32,857.53
628.31	.....	.....	383.00	.....	.....	773.50	9,092.87	51,922.46
.....	.....	12.50	.....	.....	.....	82.64	7.75	18,640.19
.....	.....	5,212.37	.....	.....	.....	148.07	1,900.00	227,148.87
.....	.....	.....	.....	.....	.....	1,342.73	.....	4,867.73
.....	.....	.....	9.10	.....	.....	213.93	.....	19,898.36
.....	.....	2,526.10	.....	.....	.....	1,329.76	.....	164,401.74
817.33	.....	90.05	.....	.....	.....	54.47	.....	46,796.85
.....	.....	.....	.....	.....	.....	387.32	.....	4,055.32
2,342.62	.....	379.46	.....	.....	.....	3,455.85	.....	37,309.42
4,046 47	.....	.....	.....	.....	.....	3,348.95	57.19	73,021.21
1,109.38	.....	.....	537.00	436.43	.....	3,982.34	.....	122,131.56

ASSETS—

Number.	NAME OF COMPANY.	LOCATION.	Loans on real estate.	Loans on stocks pledged.	Premiums earned and unpaid.	Interest earned and unpaid.
	DOMESTIC LOCAL—*Continued*—					
46	Mechanics Building Ass'n	Sioux City	$ 34,788.00	$24,000.00		$ 851.70
47	Mutual Building and Loan Ass'n.	Hull	5,560.00		$ 6.25	44.62
48	Mutual Home L. and Sav. Ass'n	Grinnell	42,249.04	88.89	9.62	173.39
49	Mutual Loan and Savings Ass'n	Tama	68,300.00	625.00	189.06	441.06
50	M. and M. L., B. and Sav. Ass'n	Davenport	161,900.00	14,243.00		1,539.30
51	Northwestern B. and Loan Ass'n.	Inwood	20,315.00	200.00		70.15
52	Osage Building and Loan Ass'n	Osage	8,050.00		64.40	80.50
53	Ottumwa Loan, B. and S. Ass'n	Ottumwa	44,710.50			322.01
54	Page County B. and Loan Ass'n	Clarinda	3,825.00		1.60	2.40
55	Peoples Building and Loan Ass'n	Dubuque	15,194.65			
56	Peoples Building and Loan Ass'n	Morning Sun				
57	Peoples Building and Sav. Ass'n.	Ottumwa	97,960.00	7,380.00		1,611.38
58	Peoples Mutual B. and L. Ass'n	Waterloo	206,450.00			2,139.45
59	Perpetual Building Ass'n	Cedar Rapids	172,693.44	3,032.00		642.15
60	Perpetual Building Ass'n	Waterloo	176,181.18	7,280.10		1,694.98
61	Perpetual Building Ass'n	Clinton	51,040.72			3,896.43
62	Perry Building and Loan Ass'n	Perry	9,150.00	125.00		
63	Polk County Loan and B. Ass'n	Des Moines	75,158.32	2,865.00	667.28	2,118.25
64	Red Oak Build. and Sav. Ass'n	Red Oak	53,397.00	150.00	3,958.09	347.29
65	Sanborn Build. and Loan Ass'n	Sanborn	43,100.00			261.80
66	Savings, Loan and Building Ass'n	Council Bluffs	39,380.00	2,270.00	81.92	327.67
67	Silver City Build. and Loan Ass'n	Silver City	4,475.00	455.00		
68	Spencer Building and Loan Ass'n	Spencer	12,975.00	2,550.00	16.33	32.67
69	Stanton Mutual L. and B. Ass'n	Stanton	7,950.00	495.00	1,123.00	48.36
70	Union Building Ass'n	Clinton	85,254.17	8.95		2,882.04
71	Villisca Mutual L. and B. Ass'n	Villisca	30,406.00	350.00	1,066.95	415.35
72	Vinton Sav., Loan and B. Ass'n	Vinton	54,100.00	500.00		460.80
73	Wapello Loan, Build. and S. Ass'n	Wapello	11,234.12	1,565.00		454.69
74	Washington Loan and B. Ass'n	Washington	132,830.00	7,250.00		560.88
75	Waterloo Build. and Loan Ass'n	Waterloo	196,800.00	2,700.00		1,445.46
76	Waverly Build. and Loan Ass'n	Waverly	34,050.00	50.00	288.40	360.00
77	Workingmen's B. and L. Ass'n	Belle Plaine	34,185.00	2,038.53		
78	Workingman's B. and L. Ass'n	Missouri Vall'y	64,850.00	2,200.00		1,107.35
79	Workingmen's B. and L. Ass'n	Clinton	56,400.00	50.00		476.35
	Total		$4,697,215.12	$165,106.46	$ 8,434.42	$43,885.39
	DOMESTIC—					
1	Acme Savings Ass'n	Cedar Rapids	48,081.74	1,370.50		
2	Algona Deposit and Loan Ass'n	Algona	65,916.20	1,351.00		1,159.61
3	Avoca Building and Loan Ass'n	Avoca	24,865.00	300.00	46.89	187.58
4	Co-operative Bank, The	Des Moines	177,865.44	2,458.30		
5	Davenport Co-operative Bank	Davenport	76,058.16			782.58
6	Eastern Iowa Build. and L. Ass'n	Tipton	44,515.00	345.00		
7	Equitable Loan Co	Ottumwa	189,378.78	4,403.12		3,146.93
8	Fidelity Loan and Build. Ass'n	Ottumwa	117,126.05	4,572.00	517.75	91.15
9	Ft. Dodge Sav. and Loan Ass'n	Ft. Dodge	33,445.00	120.00		
10	Hawkeye Savings and Loan Ass'n	Des Moines	68,931.20	932.00	3,793.54	3,161.79
11	Home Savings and Trust Co	Des Moines	405,385.00	5,245.19		6,128.17
12	House Build., Sav. and L. Ass'n	Hawarden	39,958.77	500.00	710.95	1,105.01
13	Inter-State Build. and L. Ass'n	Sioux City	80,653.31	3,894.79		
14	Iowa Building and Loan Ass'n	Des Moines	93,285.00	6,107.00		
15	Iowa Bus Men's B. and L. Ass'n	Marshalltown	376,895.16	5,602.00	1,283.46	1,069.65
16	Iowa Central B. and L. Ass'n	Des Moines	$1,205,264.00	$23,224.00		
17	Iowa Deposit and Loan Co	Des Moines	289,728.46	5,351.35	$ 8,647.95	
18	Iowa Mutual B. and L. Ass'n	Dubuque				
19	Iowa Savings and Loan Ass'n	Des Moines	886,305.00	24,343.00		$17,696.88
20	Le Mars Build. and Loan Ass'n	Le Mars	81,199.00	2,645.00		1,690.39

1898—CONTINUED.

Real estate acquired.	Real estate acquired sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Expense fund overdrawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
$ 4,704.21	.....	$ 2,823 48	.....	.....	.....	$ 2,300 44	.....	$ 69,416.83
4,238.97	.....	.....	$ 17.00	.....	.....	683 92	.....	8,599.16
.....	.....	.....	.....	.....	.....	56 06	$ 60.00	42,642.91
.....	.....	13.50	443.50	.....	.....	1,894 27	.....	71,906.88
.....	.....	126.98	2,203.50	$ 1,013.69	.....	28,223.67	245.62	209,794.71
.....	$ 130.25	7.98	38.50	.....	.....	394.63	.....	21,156.51
2,191.51	.....	5.65	81.00	.....	.....	1,523.06	30.36	12,025.27
.....	.....	.....	654.53	.....	.....	1,693.47	93.15	47,483.66
.....	.....	.....	.....	.....	.....	.....	168.40	3,997 40
9,298.39	.....	.....	.....	.....	.....	14,043.33	72.20	38,603.56
.....	.....	.....	.....	.....	.....	7,476.67	.....	7,476 67
6,985.41	.....	143 96	1,645.00	.....	.....	6,889.70	350.00	122,915 45
1,376.48	.....	1,190.92	733.00	.....	.....	4,452.74	20.75	216,363.34
.....	.....	.....	.....	2,876.19	.....	11,235.32	120.00	190,099.13
2,038 30	.....	673 67	.....	.....	.....	8,919.37	200.00	196,847.60
99,372.00	.....	1,304.50	1,837.39	23,875.00	.....	2,831.26	58,369.88	242,537.18
.....	.....	.....	.....	.....	.....	1,191 45	.....	10,466.45
19,985.21	.....	.....	.....	.....	.....	281.18	100.00	101,175.27
.....	.....	286.47	.....	.....	.....	1,509 30	131.90	59,760.05
.....	.....	.....	387.00	.....	.....	1,931 29	.....	45,680.00
35,827.56	.....	382.51	1,457.00	737.03	.....	2,086.56	1,295.36	83,845.61
.....	.....	.....	.....	.....	.....	439.25	.....	5,369.25
3,233.88	.....	27.75	.....	.....	.....	374 81	.....	19,210.44
.....	.....	.....	.....	.....	.....	1,170 94	25.00	10,762.30
62,654.78	.....	1,822.65	.....	4,905.64	.....	9,111 27	3,819.24	170,458.74
1,177.00	.....	31.35	.....	.....	.....	472 40	154.93	34,073.98
.....	.....	.....	.....	.....	.....	7,554.20	.....	62,555 00
.....	.....	.....	60.00	.....	.....	1,565 99	.....	14,879.20
.....	.....	8.84	.....	.....	.....	3,309.83	.....	143,959.55
.....	.....	246.70	.....	934.93	.....	436.32	191.20	102,754.61
.....	.....	22.90	360.00	.....	.....	2,433.27	.....	37,564 57
.....	.....	.....	.....	.....	.....	212.53	.....	36,436.06
6,325.73	2,780.15	7.80	.....	991.17	.....	2,234.91	71.00	80,478.11
12,495.67	.....	335.68	109.78	.....	.....	188 49	200.00	71,755.97
$ 409,712.54	$ 6,225.87	$22,903.48	$20,741.04	$42,738.63	.....	$ 222,903.62	$ 84,932.30	$ 5,723,799.87
442.00	.....	43.81	.....	339.86	.....	12,898.39	75.00	63,201.30
1,892.86	.....	295 52	.....	.....	.....	5,189.38	795.11	76,499.68
.....	.....	7.50	.....	.....	.....	232.43	.....	25,639 40
5,494.39	.....	563.38	.....	.....	.....	6,804.73	439 53	193,625.77
41,624.85	10,467.19	2,791.66	.....	350.00	.....	242.83	497.91	133 815.17
.....	.....	23.79	.....	.....	$ 68.63	2,070.93	39.89	47,062.24
4,234.22	.....	1,330.58	.....	532.35	.....	1.633.34	1,384.62	203,145.89
13,558.99	.....	2,599.32	1,597.77	6,304.43	.....	.....	390.00	146,757.96
586.59	.....	13.88	.....	.....	102.70	1,079.88	.....	25,328.05
1,314.32	.....	1,493 57	.....	.....	.....	1,468 58	1,627.98	82,722.88
7,168.76	.....	1,150.81	.....	1,850.63	.....	12,804.06	2,181.23	441,608.87
4,711.51	.....	207.46	.....	4,637.67	.....	5,205 13	2,923 91	59,960.41
10,801.25	4,484 00	1,124.76	.....	.....	.....	7,219 02	.....	108,176.22
5,533.82	3,452.20	1,330.79	.....	1,306.22	.....	10,722.16	646.40	122,383.59
11,123.34	12,459.11	990.87	.....	9,522.50	.....	56,202.16	357.24	475,505.49
73,277.10	14,109.25	5,260.66	.....	2,563.41	.....	41,820.48	.....	1,364,518.90
21,466.31	5,454.66	4,341.93	.....	3,980.63	.....	71,714.99	471.20	351,157.48
.....	.....	.....	.....	.....	.....	.....	.....	.....
70,983 75	14,784.02	5,661.58	.....	26,647.14	.....	27,396.80	.....	1,073,718 17
10,666.41	4,776.77	1,005.12	.....	1,747.84	.....	953.88	150.00	104,825.41

ASSETS—

Number.	NAME OF COMPANY.	LOCATION.	Loans on real estate.	Loans on stocks pledged.	Premiums earned and unpaid.	Interest earned and unpaid.
	DOMESTIC—*Continued*—					
21	Mutual Benefit B. and L. Ass'n...	Atlantic.....	$ 154,075.28	$ 12,078.55	.....	.....
22	National Build. and Sav. Ass'n...	Boone.....	257,950.00	1,215.00	$ 7,341.50	$ 7,489.10
23	Normal Savings and Loan Ass'n..	Cedar Falls....	20,475.00	575.30	.....	.....
24	Northwestern Dep. and Inv. Co...	Holstein.....	73,475.00	19,330.00	912.25	820.70
25	Northwestern Sav. and L. Ass'n..	Des Moines....	1,450.00	.....	.....	.....
26	Oskaloosa Nat. B., L and Inv. Ass'n	Oskaloosa.....	31,503.50	596.00	329.34	318.69
27	Peoples Building and Loan Ass'n	Maquoketa....	2,483.30	.....	.....	.....
28	Southeastern Iowa Loan Ass'n.. .	Eldon.....	2,700.00	60.00	4.67	9.33
	Total.....	.....	$4,778,788.30	$125,519.10	$23,581.30	$44,854.56
	FOREIGN ASSOCIATIONS—					
1	Guaranty Sav. and Loan Ass'n....	Min'ap'lis, Min.	247,588.91	29,114.00	5,241.22	3,743.74
	RECAPITULATION—					
	Domestic local total.....	.....	4,697,215.12	165,106.46	8,424.42	42,885.82
	Domestic total.....	.....	4,778,789.30	125,519.10	23,581.30	44,854.56
	Foreign total.....	.....	247,588 91	29,114.00	5,241.22	3,743.74
	Grand total.....	.....	$9,723,503.33	$319,739.56	$37,256.94	$91,483.60

1898—CONTINUED.

Real estate acquired.	Real estate acquired sold under contract.	Due for taxes and insurance from borrowers.	Installments due and unpaid.	Real estate loans and costs in process of foreclosure.	Expense fund overdrawn.	Cash on hand and in treasury.	Miscellaneous assets.	Total assets.
$ 9,526.28	.....	$ 1,410.04	.....	$ 1,958.12	.....	$ 21,732.48	$ 61.65	$ 200,842.40
33,097.64	.....	3,623.66	.....	18,709.36	.....	10,402.42	566.19	340,394.87
.....	.....	40.00	.....	.....	.....	1,357.00	.....	22,447.30
601.84	.....	36.33	.....	.....	.....	382.55	392.86	95,951.53
.....	.....	.....	.....	.....	.....	369.21	.....	1,819.21
.....	.....	54.02	.....	.....	.....	1,441.50	1,806.01	36,042.06
.....	.....	.....	.....	.....	$ 842.00	665.10	110.40	3,600.80
.....	.....	10.00	.....	.....	.....	58.06	.....	2,842.06
$ 328,206.23	$69,987.20	$35,410.54	$ 1,597.77	$80,450.16	$ 513.33	$ 301,667.50	$ 14,917.13	$ 5,805,503.12
173,315.65	9,999.72	1,401.85	.....	23,083.76	17,887.31	43,464.26	15,581.46	569,421.88
409,713.54	6,225.87	22,903.48	20,741.04	42,738.63	.....	222,903.63	84,932.30	5,723,799.97
328,206.23	69,987.20	35,410.54	1,597.77	80,450.16	513.33	301,667.50	14,917.13	5,805,503.12
173,315.65	9,999.72	1,401.85	.....	23,083.76	17,887.31	43,464.26	15,581.46	569,421.88
$ 910,235.42	$86,212.79	$59,715.87	$21,338.81	146,272.55	$18,400.64	$ 568,085.38	$ 115,430.89	$ 12,098,814.87

LIABILITIES—1897.

NAME OF COMPANY.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock	Paid in on prepaid stock.	Paid in on other miscellaneous stock.	Installments paid in advance.
DOMESTIC LOCAL:						
Akron Domestic Local B. & L. Ass'n	Akron	$ 16,769 25				
Appanoose Co. L. & B. Ass'n.	Centerville	55,359.00		$ 331.00		$ 29.75
Atlantic Mutual Build. Ass'n	Atlantic	11,428 50				
Boone B. & L. Ass'n	Boone	21,680 50				
Building S. & L. Ass'n	Winterset	26,338.00	$ 3,000.00			
Burlington Loan Ass'n	Burlington	46,068.00				24.00
Bohemian B. & L Ass'n	Cedar Rapids.	24,733.32				
Bus. Men's L & Dep't Ass'n.	Maquoketa	17,388.21	13,800.00	3,350.00		
Casey S. & L. Ass'n	Casey	705.46		3,640.00		
Cass Co. L. & B. Ass'n	Atlantic	15,365.50				
Cedar Falls B. & L. Ass'n	Cedar Falls	112,334.00				277.00
Cedar Rapids B. & L. Ass'n	Cedar Rapids	94,094 49				
Cedar Valley B & L. Ass'n	Cedar Falls	44,193.00				66.55
Cherokee B. & L. Ass'n	Cherokee	40,014.72				
Citizen's Building Ass'n	Clinton	14,067.66				
Council B'fs Mut. B. & L. Ass'n	Council Bluffs.	2,952 08		200,00		
Davenport L., B. & S. Ass'n.	Davenport	294,052.00				502.00
Decorah B. & L. Ass'n	Decorah	14,816.40				
Dickenson Co. B. & L. Ass'n.	Spirit Lake	7,530.00				15.00
Dubuque B. & L. Ass'n	Dubuque	269,415 00				1,098.00
Eldon L. & B. Ass'n	Eldon	4,401.50		11,794.85		
Elgin B. & L. Ass'n	Elgin					
Emmetsburg B. & L. Ass'n	Emmetsburg	25,633 00			$ 1,509.71	64 60
Eagle Grove B. & L. Ass'n	Eagle Grove	19,806.53		5,120 00		
Fairfield L. & B. Ass'n	Fairfield	93 957.28				
Ft. Dodge B. & L. Ass'n	Ft. Dodge	75,818 00				180.00
Ft. Madison L. & B. Ass'n	Ft. Madison	115,091,00				
Fourth St. (The) Bld. Ass'n.	Clinton	113,657.52				
Germania B., L. & S. Ass'n	Cedar Falls	25,957.00				
Germania B., L. & S. Ass'n	Clinton	109,122.66				
Glenwood B. & L. Ass'n	Glenwood	37,109.56				
Grinnell B. L. & Sav. Ass'n	Grinnell	35,685.26				
Home B. & L. Ass'n	Marion	21,694 72				217.00
Home B. & L. Ass'n	Sidney	9,808 25				106.16
Home B. & L. Ass'n	Shenandoah	12,073 75	5,400.00			
Home B. & L. Ass'n	Fairfield	15,104.40		5,036 00		
Home B., L. & S. Ass'n	Davenport	35,604.75	2,350.00	177.00		
Iowa City B. & L. Ass'n	Iowa City	8 148.35	1,200.00	2,840.00		
Keokuk L. & B. Ass'n	Keokuk	98,418.80				
Lake City B. & L. Ass'n	Lake City	6,175.20				1,740.00
LaPorte B. & L. Ass'n	LaPorte City	18,477.00				27.00
Lee Co. L. & B. Ass'n	Keokuk	96,810.75				
Linn Co. L. & B Ass'n	Marion	42,320.68				
Lyon Co. B & L. Ass'n	Rock Rapids	2,227.79	500,00			5.50
Lyons B. & L. Ass'n	Lyons	53,296.05				

LIABILITIES—1897.

Premiums paid in advance.	Interest paid in advance.	Incompleted loans	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
			$ 1,267.79	$ 2,276.96					$ 20,314.00
$ 132.25			29,470.13	68 33				$ 831.82	86,212.28
2,499.73	$ 3,138.11							394.18	17,460.52
		$ 250 00		6,428.73		$ 100.00	$ 6,725 00	194 94	35 379.17
			9,345 47	9.72				108.67	38.801.86
	12.00		12,282 64	1.21					58 387.85
			720.69	18.29					25,472.30
			2,288.96	257.71		172.51			36,357.39
			476 90	40.80					4.863.16
5,576.80	3,907.75							665.60	25,515.65
4,778.00			34,446 84	89.58		82.35			152,007.77
			24 672.22	4,641.61	$ 55.25				184,464.57
3,693 65		268.37	10,955 81						59,177.38
				25,264 02		300.00	738.76		66,347.50
					20.06	11.12		39.56	14,138.40
			121.50	65.59	5.02			432.00	3,786 19
	101.19		82,631.67						377,286 86
				4,497 00		300.00			19.613 40
4.93	4 68		2,593 43	3.95				127.50	10,379.46
	67.55			49,026 61			18 863 60	3,500 00	342,001.09
				10,680.05			14,728.08		41,604.48
	33 35		3,586 79	2,443 23	81.00				33,440.08
			6,946.47	1,987.30				71.45	33,931.75
				30,360.19					104,317.47
20.00	45 93		24,752.95	23 61					100,840.49
			57,107.81				9,250.78		181,449.59
	117.50					5,786.59			119,561.61
			8,238 49				6,198.72		40,394.21
	237.58			2,559.69				17.96	111,957.89
						200.00			37,309.56
1,652.34				7,432.61	112.37		3,798.36		44.882.57
	73.51			656.48					26 540.07
2,925 00			2,124.08	583 23					15,546.72
	124 92		247.99	278.89		3.08		132 60	18,261.23
				3,941.92			2,476.36		26.558 68
						9,590.83	5,290.06		54,012.64
			966.66	1,158 46	19.88		2,100.00	1,000.00	17,433.25
				49,296 57			50,339.28		198,054.65
4 20	4 67		745.54	3.11	54.37				7,004 49
	33 40		6,714 42	.94					25.251.76
			53,453.74				53,179.68		203.454.17
				47.78					42,367.96
			336 56	77.20		1.28			3,148.33
	107.84		2,202 35	2,180.46				125.44	57,912.14

LIABILITIES—

NAME OF COMPANY.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Paid in on other miscellaneous stock.	Installments paid in advance.
DOMESTIC LOCAL—*Cont'd*—						
Maquoketa B. & L. Ass'n	Maquoketa	$ 71,126.58				
Mason City B & L. Ass'n	Mason City	104,229 00				$ 971.00
Mechanics' Bld. Ass'n	Sioux City	50,011 00				
Mut. B. & L. Ass'n.	Hull	5,194.50				.50
Mut. House L. & S. Ass'n	Grinnell	5,871.72	$ 26,450.00			
Mutual L & S. Ass'n	Tama	50,919.50				53.50
Merch & Mec's L. B. & S. Ass'n	Davenport	148,546 00				76.50
Maurice B. & L. Ass'n.	Maurice					
Northwestern B. & L. Ass'n.	Inwood.	14,194.00				5.50
Oelwein B. & L. Ass'n	Oelwein	2,098.20				
Osage B. & L. Ass'n.	Osage.	8,925 50				137.25
Ottumwa L., B. & S. Ass'n	Ottumwa	2,739.50	23,147.23			
Page Co. B & L. Ass'n.	Clarinda.	241.34	1,992.50			
People's B. & L. Ass'n	Morning Sun	8,970.00				
People's B. & S. Ass'n	Ottumwa	87,219 50				220.00
People's Mut. B. & L. Ass'n.	Waterloo	148,580.75				25.00
Perpetual Building Ass'n	Cedar Rapids.	159,254.02				
Perpetual B. & L. Ass'n.	Waterloo.	136,648.81	12,700.00			
Perpetual Building Ass'n	Clinton.					
Perry B. & L. Ass'n	Perry	6,055.49	1,350.00	$ 1,070.00		
Polk Co. L. & B. Ass'n.	Des Moines	111,354.00				
People's B. & L. Ass'n.	Dubuque.	54,376.00				50.00
Red Oak B. & L. Ass'n.	Red Oak.	47,709.00	3,600.00			123.00
Sanborn B. & L. Ass'n.	Sanborn.	49,556 33				
Savings L. & B. Ass'n.	Council Bluffs.	80,612.00				92.00
Shenandoah Mut B. & S. Ass'n	Shenandoah	70,825.95				531.50
Silver City B. & L. Ass'n.	Silver City.	3,863 43		68.60		
Spencer B & L. Ass'n.	Spencer.	14,048 50				89.00
Stanton L. & B. Ass'n	Stanton	8,733.00				
Union Building Ass'n	Clinton.	206,915.23				
Villisca L. & B Ass'n	Villisca.	25,397 00				121.50
Vinton S., L. & B. Ass'n.	Vinton.	41,919.38				27.46
Waterloo B. & L. Ass'n.	Waterloo.	164,360.00				
Waverly B & L. Ass'n.	Waverly.	39,084 56				439.14
Workingmen's B. & L. Ass'n	Belle Plains	31,488.07				
Workingmen's B. & L. Ass'n.	Missouri Val'y	71,345.25	400 00			
Workingmen's B. & L. Ass'n.	Clinton.	85,095 78				
Wapello L., B. & S. Ass'n	Wapello.	9 595.00				7.00
Washington L. & B. ass'n	Washington	94,495.00				545.00
Total		$4,407.482 27	$ 96,889.78	$ 32,627.45	$ 1,599.71	$ 6,152.31
DOMESTIC ASS'N:						
Acme Saving Ass'n	Cedar Rapids.	11,222.12	8,900.00	5,480.00		
Algona B. & L. Ass'n.	Algona.	37,235.03	5,000 00	8,745.00		
Avoca B. & L. Ass'n.	Avoca	24,897 20				38.00
Co-Op've Bank (The) of Iowa.	Des Moines	69,822 80	52,646.27	5,850.00	675.00	
Davenport Co-Op'tive Bank	Davenport.	42,570.75	67.500.00	8,017.29	50,000,00	
Eastern Iowa B. & L. Ass'n.	Tipton	19,471.21	4,750.00	10,137.46		
Equitable Loan Co.	Ottumwa	73,809 11	7.675.00	62,774.11	1,164.37	
Fidelity L. & B. Ass'n.	Ottumwa	42,162.00	28.270.00	24,640.00	247.80	
Ft. Dodge S. & L. Ass'n	Ft. Dodge.	12,603.00	2,300.00	4,440.00		
Hawkeye S. & L. Ass'n.	Des Moines	19,568.75	38,650.00	4,745.00		
House B., S. & L Ass'n	Hawarden	36,609.12				80.36
Inter State B. & L. Ass'n	Sioux City	67,428.36	23,085.00	559.30		
Iowa B. & L. Ass'n.	Des Moines	57,342.44	10,810.00	4,440.00		
Ia. Bus. Men's B. & L. Ass'n.	Marshalltown.	219,112.45	48,906.15	32,180.04		
Iowa Central B. & L Ass'n.	Des Moines	625,701.30	203,050.00	25,960 00	14,300.00	

1897—CONTINUED.

Premiums paid in advance.	Interest paid in advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus on contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
			$ 2,173.42			$ 11.11		$ 127.18	$ 73,438.29
$ 59.63	$ 227.86		23,087.10	$ 175.58					128,650.17
				11,920.24					61,981.24
				3,192.53	$ 220.15	$ 500.00		3,340.80	12,448.48
			956.59			556.18	$ 50.00		33,884.49
	75.87		24,701.33				1,586.30	373.00	71,709.50
	58.03		56,533.68						207,214.20
			6,504.64	1.68					20,705.82
			331.01	24.57	13 90				2,517.68
119.50			2,627.67	15.84		88.98		53.23	11,967.97
	817.64			1,208.72	48.28			29 58	27,991 00
					53.55			10.00	2,297.39
				3,066.10					12,036.10
	20.08	$ 10.60	14,104.31	3 985.25		224.06	7,165.66	460.61	113,410.04
	10.25	1,015.00		48,326 48					197,957.48
			11,075.87	5,969.63	865.10				177,164.62
	379.27		9,139.08	1,320.72		150.00	1,269.98	125.24	162,733.05
	77.55			827.78	15.37				9,396.19
			51,012 66						162,366.66
				12,541.69		500 00	3,000.00	25.00	70,501.69
9.60	42.00		14,027.87	5,151.25	100.00	547.23			71,308 95
1,211.75				446 00					51,214.08
11.83	47.33		15,588.98				1,000 00	1,238.96	98,581.10
	332 78			40,036.44					111,726.67
			246.34		71.13				4,249.50
			6,286 44						20,423.94
			4,793 21		50.00	107.77			13,683.98
				9,314.08		3,819,24		291.49	220,340 04
		525 09	11,874.57	41 79	100.00	309.30	526.67	1.99	38,897.92
	20 65		12,513 25	127 58	105 82			265.85	54,979.99
			52,929.15	1,650.57			7,500.00		226,439.72
12.00	15.00			90 98				301.97	39,943 65
			1,004.48	112.70	75.00				32,680.25
				24,106.47					95,851.72
	188.10					5,535.25			90,819.13
	4.00			5,051.02					14,657.02
	361.45			25,971.83			12,185 92	142.00	133,701.29
$22,711.21	$10,687 08	$2,068.97	$ 792,379.50	$411,079.35	$20,066.25	$28,896.90	$207,973.21	$ 14,408.62	$ 5,947,022.61
	142 75		1,101 28	83.80				25.98	26,955 90
73.85	239 17	125.00	13.168.99		38.68	535.83	320.00		65,481.55
1.31	5.24		4.902 29	64.91	29.09		800.00		30,738.04
			16,157.33			1,966.86		50,000.00	197,118.26
			1,042.98	6,256.94				96.07	175,484.08
		17.11	6,406 17	814.33		391.62			41,987.90
2,622.48								32,653.00	180,698.07
				6,569.19		4,705.11	9,579.27	14,800.00	130,973.37
			3,062.39	261.13			850.00		22,516.83
			3,966.33	756 40			3,060 00		70,746.48
	18.69		22,760 55	55.10	36.40			638.19	60,178.41
		1,382.18	18,239.56	154.56		3,813.54			114,662.50
			8,174.54	141 92			1,388.53		82,298 43
		90.18	86,382.13	30,055.12	365.98	524.12		4,098 69	421,124.86
		2,705.38	379,048.72	38,439.87	2,426.00	10.269.35			1,401,901.17

LIABILITIES—

NAME OF COMPANY.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Paid in on other miscellaneous stock.	Premiums paid in advance.
DOMESTIC—*Continued*—						
Iowa Dep. & L Co.	Des Moines	$ 278,312.46	$ 24,950.00	$ 12,925.03	.....	$ 2,199.73
Iowa Mut. B. & L. Ass'n	Dubuque	194,177.29	10,450.00	12,109.60	.....	.....
Iowa S. & L. Ass'n	Des Moines	671,429.31	108,600 00	35,280 00	.....	.....
Le Mars B & L. Ass'n	Le Mars	59,316.84	7,000 00	11,290.00	.....	497.20
Mut. Benefit B. & L. Ass'n	Atlantic	61,580.18	6,300.00	58,535.00	.....	.....
National B. & S. Ass'n	Boone	140,469 20	42,800.00	102,080.00	.....	.....
Normal S. & L. Ass'n	Cedar Falls	10,588.80	1,700.00	1,150.00	.....	.....
Northern Iowa B. & L. Ass'n	Dubuque	6,585 53	.....	252 00	.....	78.60
North'ern Dep. & Inv. Co	Holstein	47,912 92	7,600.00	1,800.00	.....	.....
Northwestern S. & L. Ass'n.	Des Moines	21,199.37	1,125.00	1,050.00	.....	40.00
Oskaloosa Nat. B.L & Inv. Co.	Oskaloosa	12,389.37	40.00	2,900.00	.....	607.60
South Eastern Ia. L. Ass'n	Eldon	187,68	2,000 00	.....	.....	.....
Total		$2,793,600.59	808,507.43	437,238.82	$ 66,387.17	$ 4,480 69
FOREIGN ASS'N:						
Guaranty S. & L. Ass'n	Minneapolis	473,440.60	33,761.68	56,443 51	21,834.83	.....
RECAPITULATION:						
Domestic locals, total		4,407,482.27	96,889.78	32,627.45	1,599.71	6,153.21
Domestic total		2,793,600.59	808,507.43	437,238.82	66,387.17	4,480.69
Foreign total		473,440.60	33,761 68	56,443.51	21,834.03	.....
Grand total		$7,674,523.46	939,158.88	526,309.78	$ 89,821.71	10,633.20

1897—CONTINUED.

Premiums paid in advance.	Interest paid in advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus on contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
$ 140.05	.....	.....	.....	$ 20,171.71	$ 1,942.26	$ 2,334 48	.....	$ 1,798.68	$ 345,683.42
.....	.....	.....	$ 326.58	6,599.76	157.74	.....	.....	.....	153,830 97
.....	.....	.....	396,347.09	.....	2,527.65	2,593 75	.....	.....	1,211,787.80
36.18	$ 57.44	.....	20,673.99	326.69	23 21	475.09	$ 750.00	10,183.66	110,726.30
.....	.....	.....	.....	58,810.33	80.74	.....	.....	.....	185,306.24
.....	.....	$1,905.34	66,341.50	19,782.11	1,902.35	.....	.....	1,067.67	376,348.17
.....	.....	.....	4,157.53	83.92	41.12	.....	.....	.....	17,723.37
8.00	8 00	.....	635.10	11 56	36 34	.....	.....	1.35	7,616.48
.....	.....	.....	18,809.11	177.63	14 97	700.00	.....	1,140.99	78,155.62
.....	.....	1,050.00	1,961.75	46.70	.....	.....	.....	1,592.66	28,085.48
.....	.....	.....	.....	1,713.27	383.31	.....	275.00	242.55	18,550 50
.....	51.00	.....	55.26	.....	7.22	2.54	.....	35.00	2,388 70
$ 2,892.57	$ 522.26	$7,275.14	$1,073,951.17	$191,378 94	$10,013.69	$28,312.29	$ 17,022.80	$118,374.49	$ 5,559,958 54
.....	.....	.....	.....	30,075.28	.....	3,716.77	15,000.00	1,022.44	635,295.11
22,711 21	10,687 08	2,068.97	702,379.50	411,079 35	2,066.25	28,896.90	207,973 21	14,408.62	5,917,022.61
2,892.57	522.26	7,275.14	1,073,951.17	191,378.94	10,013 69	28,312 29	17,022.80	118,374.49	5,559.958.54
.....	.....	.....	.....	30,075.28	.....	3,716.77	15,000.00	1,022.44	635,295.11
$25,604.08	$11,209 34	$9,344.11	$1,776,330.67	$632,533.57	$12,079.94	$60,925.96	$239,996.01	$133,805.55	$12,142,276 26

LIABILITIES—1898.

Number.	NAME OF COMPANY.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Paid in on miscellaneous other stock.	Installments paid in advance.
	DOMESTIC LOCAL—						
1	Akron Domestic Local B. & L. Ass'n	Akron	$ 15,077 50				$ 142 40
2	Appanoose Co L &B. Ass'n	Centerville	51,336.00				
3	Atlantic Mutual B. Ass'n.	Atlantic	13,220 00				
4	Boone Bld. & Loan Ass'n.	Boone	21,199.00				
5	Building Sav. & L. Ass'n	Winterset	26,041.00	$ 2,400.00			
6	Burlington Loan Ass'n	Burlington	49.056 00				43 00
7	Bohemean B. & L. Ass'n	Cedar Rapids	23,561.58				
8	Casey Savings & L. Ass'n.	Casey	928.56		$3,640.00		
9	Cass County L.&B. Ass'n.	Atlantic	16.245.50				
10	Cedar Falls B.&.L.S. Ass'n	Cedar Falls	114,337.00				50 00
11	Cedar Rapids B. & L. Ass'n	Cedar Rapids	105,550 62				
12	Cedar Valley B. & L. Ass'n.	Cedar Falls	45,193 00				59 60
13	Cherokee Bld. & L. Ass'n.	Cherokee	32,741.34				
14	Citizens Building Ass'n	Clinton	10,947.23				
15	Co. Bluffs M., B. & L. Ass'n	Council Bluffs	6,076.23		300 00		
16	Davenport L. & B. S. Ass'n.	Davenport	254,758 00				685 00
17	Decorah Bld. & L. Ass'n	Decorah	10.294.80				
18	Dickinson Co B & L. Ass'n	Spirit Lake	10,281 00				6.00
19	Dubuque B. & L Ass'n	Dubuque	276,480.50				1,803 00
20	Elgin Bld. & Loan Ass'n	Elgin	7,870.11				
21	Emmetsburg B. & L. Ass'n	Emmetsburg	27,540.00				111.00
22	Eagle Grove B. & L. Ass'n.	Eagle Grove	20,386.43	4,320.00			
23	Fairfield L. & Bld. Ass'n	Fairfield	63,409 63				
24	Fort Dodge Bld. & L. Ass'n	Fort Dodge	58,568.40				80.00
25	Fort Madison L.& B. Ass'n	Fort Madison	88,959.00				
26	Fourth Street Bld. Ass'n	Clinton	90,040 77				
27	Germania B. L. & S. Ass'n	Cedar Falls	30,948.00				
28	Germania S. and L. Ass'n.	Clinton	88,836.63				
29	Glenwood B. and L. Ass'n.	Glenwood	35,288 31				
30	Grinnell B. and L. S. Ass'n.	Grinnell	38,630.50				
31	Home B. and L. Ass'n	Marion	30,106.12				383.00
32	Home B. and L. Ass'n	Sidney	12,915 21				143 50
33	Home B. and L. Ass'n	Shenandoah	21,009 00	9,300.00			118.50
34	Home L. and B. Ass'n	Fairfield	17.928.15		5,031 00		
35	Home B. L. and S. Ass'n.	Davenport	37,078.50	2,400.00	94.00		
36	Iowa City B. and L. Ass'n.	Iowa City	12,104.40	1,000.00	2,040.00		
37	Keokuk L. and B. Ass'n	Keokuk	116,865.90				
38	Lake City B. & L. Ass'n.	Lake City	3,859.20				
39	La Porte B. and L. Ass'n.	La Porte	14,454.00				27.00
40	Lee Co. L. and B. Ass'n	Keokuk			88,908.36		
41	Linn Co. B. and L. Ass'n.	Marion	44,669.40				
42	Lyon Co. B. and L. Ass'n.	Rock Rapids	2,964.77	200.00	229-98		
43	Lyons B. and L. Ass'n	Lyons	33,386.61				
44	Maquoketa B. and S. Ass'n	Maquoketa	70,349.01	500.00			
45	Mason City B. and L. Ass'n	Mason City	99,975 00				938.00

LIABILITIES—1898.

Premium paid in advance.	Interest paid in advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
			$ 1,848.83	$ 1,290.24					$ 18,216.57
$ 5.70	$ 70.00		33,250.90	4.44			$ 1,330.00	$ 88.33	86,227.87
				7,415 01				44.64	20,679.65
			30.42	6.164.45		$ 131.00	3,810.00	269 32	31,604.19
			9,715 46	42.51				96.00	38,294.97
	12.00		13,818.19	.79					62,929.98
			754.51	9.25					24,325.34
			898.94						5,467.50
				9,798.78					26,044.28
4,633.00			35,254.92	522.66		179 15			154,976.73
			33,468.52	4,673.59			145.53	45.00	143,873.25
			14,337.15					4,025.39	63,615.20
			12,189.51	9,664.62	$ 59.18	300.00			54,954.65
				956 66		68 64			11,972.53
			453 99	146 46		18.33		81.40	7,076.41
	137.70		71,405.59						326,983.29
				3,653.02		300.00			14,247 82
3 60	4.00		4,279.76	2.17				195.00	14,771.53
	78.25			44,061.65			300.00	3,000.00	325,723.40
			2,449.17	185.67	201.37	112,69			10,819.01
	73.27		3,531 05	1,761.65	86.50		3,200.00		36,303.57
			7,883.57	1,804 10				75 00	34,469.10
				32,272.36					95,681.99
	8.44		22,973 44						81,630.28
			32,673.08			613.50	8,650.78	222.64	131,119.00
	101.25					7,660.53			97,802 55
			10,706.47	14 47			4,107.66		45,776 60
	180.75			2,420.60					91,437.96
						200 00			35,488.31
665.75			8,054.37			237 96			47,588 58
	116.84			915.79			25.39		34,060.75
2,428.46			3,303.14	931 79			750.00		20,472.10
4.40	4.40		1,035.43	1,104.63				426.28	33,002.64
				4,919.66			4,968.73		32,857 53
				11,334.96			1,015.00		51,922 46
			2,058.84	1,397.88	29.07				18,640.79
			66,069.04				44,212.93		227,148.87
			226.74	1.04	78.75				4,867.73
	32.40		3,208 07				2,076.89		19,898.36
			39,576.14				35,922 25		164.401.74
				127.45			2,000 00		46,796.85
			571.66	80.08	2.93	6 00			4,055.32
	191.48		1,064.05	2 457 43				209.85	37,309.42
				2,023.64		219.56			73,091.21
60.67	222.48		20,750.60	184.80					122,131 56

LIABILITIES—

Number.	NAME OF COMPANY.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Paid in on miscellaneous other stock.	Installments paid in advance.
	DOMESTIC LOCAL—*Cont'd*—						
46	Mechanics Bld. Ass'n.....	Sioux City.....	$ 54,708.00	.....	.....	.....	.....
47	Mutual B. and L. Ass'n...	Hull	3,402 00	.....	.....	.....	.....
48	Mutual H'me L. & S. Ass'n	Grinnell	8,401.52	$ 32,250.00	.....	.....	.....
49	Mutual L. and S. Ass'n...	Tama.	28,065.50	12,900 00	.....	.....	$ 28 00
50	M. and M.L. B. and L. Ass'n	Davenport.....	146,002.50	.....	.....	.....	36.00
51	Northwestern B. & L. Ass'n	Inwood.....	13,824.50	.....	.....	.....	11.50
52	Osage B. and L. Ass'n.....	Osage	8,796 00	.....	.....	.....	73.00
53	Ottumwa L, B. & S. Ass'n.	Ottumwa	6,898 71	23,800 00	.....	.....	.....
54	Page Co. B. and L. Ass'n..	Clarinda	2,034.90	1,500.00	.....	.....	.....
55	Peoples B. and L. Ass'n...	Dubuque.....	36,259 49	.....	.....	.....	.....
56	Peoples B. and L. Ass'n...	Morning Sun ..	.....	.....	.....	.....	.....
57	Peoples B. and S. Asso'n..	Ottumwa	96,718.50	.....	.....	.....	258.50
58	Peoples Mut. B. & L. Ass'n	Waterloo.....	161,364 25	.....	.....	.....	10.50
59	Perpetual Building Ass'n	Cedar Rapids..	170,398 16	.....	.....	.....	.....
60	Perpetual Building Ass'n	Waterloo.....	145,971.76	11,800.00	.....	.....	.....
61	Perpetual Building Ass'n	Clinton.....	237,625.30	.....	.....	.....	.....
62	Perry L. and B. Ass'n.....	Perry	8,077.17	750.00	$ 65.00	.....	.....
63	Polk Co. L. and B. Ass'n..	Des Moines....	44,998.00	44,500.00	.....	.....	.....
64	Red Oak B. and S. Ass'n..	Red Oak.	35,811.00	12,700.00	.....	.....	30.00
65	Sanborn B. and L. Ass'n..	Sanborn.....	44,406.29	.....	.....	.....	.....
66	Savings. L. and B. Ass'n..	Council Bluffs.	69,971 00	.....	.....	.....	59.00
67	Silver City B. and L. Ass'n	Silver City ...	5,268 60	.....	.....	.....	.....
68	Spencer B. and L. Ass'n..	Spencer.....	13,631.50	.....	.....	.....	56.00
69	Stanton Mut. L. & B. Ass'n	Stanton.....	7,117.00	.....	.....	.....	.....
70	Union Building Ass'n.....	Clinton.....	154,104.71	.....	.....	.....	.....
71	Villisca Mut. L. & B. Ass'n	Villisca	22,637.40	1,100 00	.....	.....	67.20
72	Vinton S, L. and B. Ass'n.	Vinton	45,623.73	.....	.....	.....	25.06
73	Wapello L., B. and S. Ass'n	Wapello.....	9,416.00	.....	.....	.....	3.00
74	Washington L. & B. Ass'n	Washington ...	106,967.00	.....	.....	.....	.....
75	Waterloo B. and L. Ass'n.	Waterloo	143,776.00	.....	.....	.....	.....
76	Waverly B. and L. Ass'n..	Waverly	36,433.64	.....	.....	.....	546.35
77	Workingmens B & L. Ass'n	Belle Plaine...	34,793.92	.....	.....	.....	.....
78	Workingmens B. & L. Ass'n	Missouri Val'y	62,596.50	2,300.00	.....	.....	312.75
79	Workingmens B & L. Ass'n	Clinton.....	68,835 07	.....	.....	.....	.....
	Total.....	.....	$4,186,415.53	162,720 00	100,303.28	.....	$ 6,097.08
	DOMESTIC:						
1	Acme Savings Ass'n.	Cedar Rapids..	$ 38,895.64	$ 9,950.00	$13,219.73	.....	.....
2	Algona Depost & L. Ass'n	Algona.....	44,694.24	3,200 00	8,865.00	.....	.....
3	Avoca B. and L. Ass'n.	Avoca.....	20,293.14	.....	.....	.....	$ 55.46
4	Co-operative bank (The)..	Des Moines....	88,971 66	31,296.77	7,350.00	.....	675.00
5	Davenport Co-operati'e bk	Davenport.....	44,965.15	30,200.00	7,347.36	.....	.....
6	Eastern Ia. B and L Ass'n	Tipton.....	24,064.61	1,850.00	10,767.46	.....	.....
7	Equitable Loan company.	Ottumwa.....	74,995.04	4,075 00	61,291 41	.....	12,581.00
8	Fidelity L. and B. Ass'n..	Ottumwa	45,514.50	20,305.00	17,835.00	.....	.....
9	Fort Dodge S. & L. Ass'n.	Fort Dodge....	15,949 60	.....	4,440.00	.....	.....
10	Hawkeye S. and L. Ass'n..	Des Moines	24,294.95	44,875.00	5,590.00	.....	.....
11	Home Sav. and Trust Co..	Des Moines....	233 362.14	84,100.00	42,080 63	.....	.....
12	House B., S. and L. Ass'n..	Hawarden.....	31,980 05	1,400.00	2,800 00	.....	29 50
13	Inter St. B. and L. Ass'n..	Sioux City.....	63,168 38	21,061 00	5,859.77	.....	.....
14	Iowa B. and L. Ass'n.....	Des Moines....	93,859.29	4,525.00	8,380.00	.....	.....
15	Ia. Business Men's B. and Loan Association.....	Marshalltown .	255,358.23	46,323.87	28,760.97	.....	.....
16	Ia. Central B & L. Ass'n..	Des Moines....	605,230.30	235,100.00	25,720.00	.....	.....
17	Ia. Deposit and Loan Co.	Des Moines....	306,896 86	11,500 00	14,204 40	.....	3,058.28
18	Iowa Mut. B. and L. Asso.	Dubuque.....	.....	.....	.....	.....	.....
19	Iowa Saving and L. Ass'n.	Des Moines....	607,223.66	88,500.00	23,680.00	.....	.....
20	Le Mars B. and L. Ass'n...	Le Mars.....	62,428.09	4,300.00	7,550.00	.....	215.00

1898—CONTINUED.

Premium paid in advance.	Interest paid in advance.	Incompleted loans	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
				$14,706 83					$ 69,416.83
				2 231.45	$ 101.21	$ 500.00	$ 2,352 00	$ 12.50	8,599.16
			$ 1,001 42			989 97			42,642.91
$ 14.01	$ 22.68		29,484.19				925 00	457 00	71,906 88
	48.65		63,707.56						209,794 71
	7.44		7,311.36	1 71					21,156 51
1 20	1.50		2,951 90	.51		201.16			12,025.27
				622.29		70.71	17.091 05		47,483.66
			64 17	52 55				344 78	3,997.40
				844 07		1,500 00			38,603.56
								7,476 67	7,476.67
	66.52	$ 26.85	20,224.99	4,651.77		411 09	547 33		122 915 45
		2,250.00		52,738.59					216,163.34
			12,203 88	6,358.74	1,143 35				190,099.13
			12,329.41	106.73		250 00	25,985 48	404 22	196,847 60
								4,901.88	212,527.18
				1,541.93				32.35	10,466.45
			11,477.27	200.00					101,175 27
2.60	7.25			10,394 17	100 00	715 08			59,760.05
								1,273 80	45,680 09
2 75	11 00		12,477.89			248.90	1,014.00	61.07	83,845 61
					100.65				5,369 25
			5,474 17	48 77					19,310 44
			3,440.88		50 00	154.42			10,762 30
				12,243 30		4,110.73			170,458 74
			9,614.98	60.99	100.00	449.80		43 61	34,073 93
	22 39		16,392 07	113.31				378 51	12,555 00
	.15			5,414 55	45 50				14 879 10
	219 20		29,700 23			158 20		6,914.92	143.959.55
			41,733 15	1,445.46			15,800.00		202,754.61
				97 39		485 19			37,564.57
			1,344 98	172 16	125.00				36,426 06
	71.95		20.00	15,176 91					80 478.11
	131.57			2,789 23					71,755 97
$7,832.14	$1,860 67	$2,276.85	$ 739 618.05	$284,335 59	$ 2,223.51	$ 20,292.46	$ 178,744 61	$ 31,0[illegible]0.1	6$ 5,723.799.87
				71 52	6,645 41			399.00	63,201 30
68.00		80 00	18,626 12		455 98	982.83		128.00	76,499.68
4 09	16.38		5 204.96	1 27	64.10				25,639.40
		20 55	13,180 23	10,426.93	204 84	51,499 79			193,625.77
			364 59			49,799 93		138.14	132,815.17
			9,378.58	481 49		501.46		18.64	47,062 24
		937.93		324.78	164.65	44,920.07	2,000.00	3,856 01	206,145 89
				13,077 60	10.19	24,529 11	25,486.56		146,757 96
			3,615 39	1,423 06					25,328 05
15 30	12.75		6,782 57			1,100.31	52.00		82,722 88
		358.13		10,730 50	704.10	1,193.02		2,080.30	441.608.87
5.60	6.66		23,046 76	484.57	140.27			65.00	59,960 41
		930.08	15,816.17	1,322.79		1,017.50			108 176.23
				14,519.61		799.69			122,383.59
		1.50	113,482 14	21,493 59	3,628.76	1,095 07		361.36	475,505.49
		1,250 00	402,562.18	31,900 25	2,756 17	10,000.00			1,364,518.90
193.80				12,598.57	152.70	3,265.41		279 51	351,157.48
			331,046.78	17,696 88	5,039.93			521 93	1,073.718 17
	29.58		25,332.08	1,039 37	32.50	886.88	763.00	147.51	104,835.41

LIABILITIES—

Number.	NAME OF COMPANY.	LOCATION.	Paid in on installment stock.	Paid in on full paid stock.	Paid in on prepaid stock.	Paid in on miscellaneous other stock.	Installments paid in advance.
	DOMESTIC—*Continued*—						
21	Mut. Benefit B.&. L. Ass'n.	Atlantic	$ 70,282 75	$ 200.00	$ 57,530.00	.....	.....
22	Nat'l. B. and Sav. Ass'n	Boone	137,608 68	16,480.00	97,340.00	.....	.....
23	Normal S. and L. Ass'n	Cedar Falls	12,805.46	900.00	3,050 00	.....	.....
24	N-W. Deposit & Inv. Co	Holstein	55,054.43	10,600.00	3,400.00	.....	.....
25	N-W. Savings and L Ass'n	Des Moines	891.42	.....	.....	.....	.....
26	Oskaloosa Nat. Building, Loan and Inv. Ass'n	Oskaloosa	19,682 52	100 00	9,850.00	.....	$ 393.59
27	Peoples B. and L. Ass'n	Maquoketa	1,833 00	1,550.00	.....	.....	.....
28	Southeastern Ia. L. Ass'n.	Eldon	340.68	2,200.00	.....	.....	9.00
	Total		$3,028,954.07	714,561 64	475,901.73	.....	17,115.59
	FOREIGN ASSOCIATION—						
1	Guaranty S. and L. Ass'n.	Min'ap'lis, Min.	431,994.88	37,665.25	67,200.56	.....	.....
	RECAPITULATION—						
	Domestic local total		4,186,415 53	162,720.00	100,303 28	.....	6,097.32
	Domestic total		3,028,954.07	714,561.64	475,901.73	.....	17,115.59
	Foreign total		431,994.88	37,665.25	67,200.56	.....	.....
	Grand total		$7,647,364.48	914,946.89	643,405.57	.....	23,212.91

1898—CONTINUED.

Premium paid in advance.	Interest paid in advance.	Incompleted loans.	Profits divided.	Profits undivided.	Expense fund.	Surplus or contingent fund.	Bills payable.	Miscellaneous liabilities.	Total liabilities.
.....	.....	.....	.....	$ 72,718.01	$ 121.64	.....	.....	.....	$ 200,842.40
.....	.....	$ 50.04	$ 70,903 56	16,103.39	144 41	$ 1,794.79	.....	.....	340,394 87
.....	.....	.....	5,417.43	239 54	21.30	13.57	.....	.....	22,447.30
.....	.....	.....	25,816.25	357 32	11.03	700 00	.....	$ 12.50	95,951 58
.....	.....	.....	.....	922.27	5.52	.....	.....	.....	1,819.21
.....	.....	.....	.....	4,680.19	.....	.....	.....	1,335 85	36,042.06
$ 139.45	$ 77.25	.....	.....	.....	.....	.....	.....	.50	3,600.80
4 00	8.00	.....	106.70	22.89	55.06	7.73	.....	88.00	2,842.06
$ 340.24	$ 150.62	$3,628.28	$1,070,683.04	$247,938.89	$14,378 55	$194,206.66	$ 28,301.56	$ 9,432.25	$ 5,805,598.12
66.04	47.18	.....	.....	17,054.70	.....	215.90	15,000.00	177.37	569,421.88
7,832.14	1,880.67	2,276.85	739,618.05	284,835.59	2,223·51	20,292 46	178,744.61	31,080.16	5,723,799.87
340.24	150.62	3,628.28	1,070,683 04	247,938.89	14,378.55	194,206.66	28 301.56	9,432.25	5,805,598 12
66 04	47 18	.....	.....	17,054.70	.....	215.90	15.000.00	177.37	569,421.88
$8,238 42	$2,028.47	$5,905.13	$1,810,301.09	$549,329.18	$16,602.06	$214,714.09	$ 223,046.17	$ 40,689 78	$ 12,098,814.87

DISTRIBUTION BY COUNTIES OF ASSOCIATIONS DOING BUSINESS IN THE STATE.

COUNTIES.	NUMBER OF ASSOCIATIONS.			
	Foreign.	Domestic local.	Domestic.	All classes.
Appanoose	....	1	....	1
Benton	....	2		2
Boone	....	1	1	2
Black Hawk	....	7	1	8
Bremer		1	....	1
Calhoun	....	1	....	1
Cass	....	2	1	3
Cedar	....		1	1
Cerro Gordo	....	1	....	1
Cherokee	....	1	....	1
Clay	....	1	....	1
Clinton	....	7	....	7
Dallas	....	1	....	1
Des Moines	....	1	....	1
Dickinson	....	1	....	1
Dubuque	....	2	....	2
Fayette	....	1	....	1
Fremont	....	2	....	2
Guthrie	....	1	....	1
Harrison	....	1	....	1
Ida	....	....	1	1
Jackson	....	2		2
Jefferson	....	2	....	2
Johnson	....	1		1
Kossuth	....		1	1
Lee	....	2	1	3
Linn	....	5	1	6
Louisa	....	2	....	2
Lyon	....	2	....	2
Madison	....	1	....	1
Mahaska	....	....	1	1
Marshall	....	....	1	1
Mills	....	2		2
Mitchell	....	1	....	1
Montgomery	....	3	....	3
O'Brien	....	1	....	1
Page	....	2	....	2
Palo Alto	....	1		1
Plymouth	....	1	1	2
Polk	....	1	9	10
Pottawattamie	....	2	1	3
Poweshiek	....	2	....	2
Scott	....	3	1	4
Sioux	....	2	1	3
Tama	....	1	....	1
Wapello	....	3	2	5
Washington	....	1		1
Webster	....	1	1	2
Winneshiek	....	1	....	1
Woodbury	....	1	1	2
Wright	....	1	....	1
Fifty-one counties, total	1	82	27	109
Hennepin county (Minn.)	....	....	....	1
Grand total	1	82	27	110

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BIENNIAL REPORT

OF THE

Treasurer of State of Iowa

FOR THE

BIENNIAL PERIOD ENDING JUNE 30, 1899

JOHN HERRIOTT

TREASURER OF THE STATE OF IOWA

DES MOINES

F. R. CONAWAY, STATE PRINTER

1899

NAMES AND TERMS OF SERVICE OF THE TREASURERS OF IOWA FROM 1840 TO JULY 1, 1899.

MORGAN RENO, Johnson County, Territorial Treasurer.....1840 to 1847
MORGAN RENO, Johnson County, State Treasurer.....1847 to 1851
ISRAEL KISTER, Davis County.....1851 to 1853
MARTIN L. MORRIS, Polk County.....1853 to 1859
JOHN W. JONES, Hardin County.....1859 to 1863
WM. H. HOLMES, Jones County.....1863 to 1867
SAMUEL E. RANKIN, Washington County.....1867 to 1873
WM. CHRISTY, Clarke County.....1873 to 1877
GEO. W. BEMIS, Buchanan County.....1877 to 1881
E. H. CONGER, Dallas County.....1881 to 1885
V. P. TWOMBLY, Van Buren County.....1885 to 1891
BYRON A. BEESON, Marshall County.....1891 to 1895
JOHN HERRIOTT, Guthrie County.....1895 to —*

*Term expires January, 1901.

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FINANCIAL REPORT.

STATE OF IOWA.
TREASURY DEPARTMENT,
DES MOINES.

To Governor L. M. Shaw:

I have the honor to make this, my third Biennial Report of the transactions of the Treasury Department of the State of Iowa for the biennial period beginning July 1, 1897, and ending June 30, 1899. The nature and amount of the work of the various divisions of the Department are exhibited in detail in the tabulated statements.

In the period just closed the work of the Treasury Department has greatly increased, not only in volume but in the diversity of the duties and responsibilities. The statute imposing a tax on collateral inheritances in this State was variously amended by the Twenty-seventh General Assembly and the duties of the Treasurer of State, with respect to the collection of the tax, were increased many fold. The Department was thereby brought into direct relations with all the Clerks of Court of the ninety-nine counties of the State, with all the County Attorneys, and with other officers of our District Courts. The greatest increase in the departmental work, however, took place upon the change effected in the administration of the affairs of our numerous State institutions by the law creating the Board of Control. By that act the local treasurers of the fourteen charitable, penal and reformatory institutions were relieved of their duties and their work of receiving, handling, and disbursing the moneys appropriated for the institutions transferred to this Department. The Treasurer of State now handles all their funds and pays all their bills, be they only a few cents in amount or up in the thousands of dollars. When the fact is considered that the expenditures for such institutions aggregate much more than half the State's budget, the increase in the responsibilities of the Treasury will be appreciated to some extent. With truth it

may be said that since my first report as Treasurer of State in 1895, the increase in the operations of the Treasury has been such that it is no longer a cashier's office merely, but it is a Treasury Department comprising several distinct divisions of work.

SUMMARY OF TRANSACTIONS.

The condition of the Treasury at the beginning and at the end of the biennial period and the nature and volume of the transactions in all divisions are briefly summarized as follows:

GENERAL REVENUE.

Treasury cash balance July 1, 1897		$ 36,672.96
Warrants outstanding July 1, 1897		447,500.73
Treasury deficit July 1, 1897		410,827.77
Revenue receipts, July 1, 1897, to June 30, 1899—		
County taxes	$ 4,055,767.75	
Corporation taxes	375,596.57	
State officers' fees	204,064.89	
Oil inspections	18,334.35	
Collateral inheritance tax	52,799.52	
U. S. government	192,828.62	
State institutions	183,503.95	
Miscellaneous	46,507.64	
		$ 5,079,403.29
Revenue disbursements July 1, 1897, to June 30, 1899		4,671,073.88
Warrants issued for appropriations July 1, 1897, to June 30, 1899—		
Civil list—		
Judiciary	$ 342,839.36	
Legislature	120,516.50	
Executive	184,718.67	
State institutions—		
Educational	337,862.57	
Charitable	1,933,200.38	
Penal	396,140.09	
Reformatory	167,061.93	
Miscellaneous	252,139.91	
Incidental expenses	475,515.52	
		$ 4,199,994.93
Warrants outstanding June 30, 1899		30,708.35
Treasury cash balance June 30, 1899		445,002.37

STATE UNIVERSITY SPECIAL TAX.

Cash balance in Treasury July 1, 1897	$ 11,083.72
Collections July 1, 1897, to June 30, 1899	111,494.47
Disbursements	72,400.00
Cash balance in Treasury June 30, 1899	50,178.19

IOWA STATE COLLEGE FUNDS.

Endowment Fund.

Cash balance July 1, 1897	$ 5,322.87	
Mortgage fund bonds on deposit July 1, 1897	509,583.63	
		$ 514,906.50
Additions to endowment fund July 1, 1897, to June 30, 1899		67,595.90
Endowment fund cash June 30, 1899	$ 88,621.96	
Mortgage bonds on deposit June 30, 1899	482,838.57	
		$ 571,460.53

Morrill Endowment.

Receipts from U. S. Government July 1, 1897, to June 30, 1899.....	$ 47,000.00
Disbursements	47,000.00

Interest Fund.

Cash balance July 1, 1897.....	943.48
Collections July 1, 1897, to June 30, 1899.....	75,775.10
Disbursements July 1, 1897, to June 30, 1899.....	63,639.36
Cash balance June 30, 1899.....	13,079.22

INSTITUTIONS UNDER BOARD OF CONTROL.

Receipts of revenue from institutions July 1, 1898, to June 30, 1899.	124,828.95
Warrants issued to Treasurer of State therefor, July 1, 1898, to June 30, 1899.....	1,124,308.71
Disbursements by treasurer of state therefor, July 1, 1898, to June 30, 1899.....	1,124,308.71
Net cost of said institutions for year ending June 30, 1899.....	999,479.76

THE PROSPEROUS CONDITION OF THE TREASURY.

The condition of the Treasury at the close of the period is highly satisfactory compared with its condition two years ago. July 1, 1897, the Treasury was embarrassed to the extent of $410,827.77, and July 1, 1899, the State of Iowa had a cash balance in its Treasury of $445,002.37. This amount does not include the $51,000 still due from the National Government on account of expenditures in equipping Iowa's regiments for the Spanish-American war. If the latter were included, Iowa's Treasury balance July 1, 1899, was the largest that the State has had at the close of a biennial fiscal period in the past quarter of a century.

This large balance has been much more than enough to enable the Treasury to meet all demands during the present period of small receipts of revenue from the counties. With the October collections, the Treasury will have such a large cash balance by the time the Legislature next convenes as to justify a considerable reduction in the State tax levy next year. In fact, it will be demanded, as none of the State institutions, with possibly one or two exceptions, are in need of increased appropriations.

DECREASE OF EXPENSES AND INCREASE OF REVENUE.

Such a favorable state of affairs has been brought about as a result of measures instituted by the Twenty-sixth and Twenty-seventh General Assemblies. Many economies were enforced by the former at its special session in 1897, numerous expenditures being reduced or cut off entirely. The latter assembly cut down appropriations materially and created the

Board of Control for State institutions, which has applied economical and uniform business methods that have resulted in considerable savings to the State. Besides these economies, the last Legislature authorized increased taxes in order to abolish the then existing Treasury deficit as soon as possible.

The revenue receipts increased from $4,101,379.84 for 1895–97 to $5,079,403.29 for 1897–99, an increase of $978,023.45, while the amount of warrants issued against the Treasury to meet appropriations fell off from $4,731,591.33 for 1895–97 to $4,199,-994.93 for 1897–99, a decrease of $535,269.40 in appropriations. The falling off in State expenditures was even more, since we may exclude the disbursements on account of the late war ($141,532.43). Taking this item out, the expenditures of the State of Iowa decreased $676,801.83, a decrease of 14 per cent this last biennium, compared with those for 1895–1897.

I desire here to direct your attention to matters of chief interest concerning each division, and to offer such recommendations respecting changes in existing laws as seem to me to be needed. I shall deal with them in the following order: First, the division relating to "General Revenue" and the late "Treasury Deficit;" second, the "Collateral Inheritance Tax and Its Collection;" third, the "State Institutions under the Board of Control;" fourth, the "Endowment and Interest Funds of the Iowa State College of Agriculture and Mechanic Arts" at Ames; fifth, the "Special University Tax," and sixth, "Changes in Methods of Conducting Business."

DIVISION—GENERAL REVENUE.

I. RECEIPTS OF REVENUE.

Between July 1, 1897, and June 30, 1899, the receipts of general revenue at the Treasury from all sources amounted to $5,079,403.29, which, with the cash balances on hand at the beginning of $36,672.96, made the total revenue available for appropriations during the period $5,116,076.25. This sum does not include the collections of the special levy for the State University at Iowa City, hereafter dealt with.

The receipts of revenue are conveniently classified under six general heads: (1) County taxes, (2) corporation taxes, (3) fees of State officers, (4) collateral inheritance taxes, (5) State institution receipts, and (6) miscellaneous taxes and receipts.

The total receipts from the county levies of all kinds during the last period were $4,055,767.75, an increase of 13.1 per cent over the collections for 1895–97. From corporations, viz., insurance, telephone, express and telegraph companies, were received $375,596.57, an increase of 30.6 per cent over the receipts from such companies for the period preceding. A very decided increase took place in the receipts of fees from State officers, in consequence of measures enacted by the last two general assemblies. For the last period, the fees paid into the Treasury amounted to $222,399.24, an increase of $100,649.87 over the receipts for 1895–97, amounting to 82.6 per cent. From the United States Government was received $192,828.62, and from the State institutions in refunds and earnings $133,503.95. From miscellaneous sources was received $99,307.16.

For purposes of comparison, the following table showing the receipts of the treasury for the past five biennial periods is given:

REVENUE RECEIPTS JULY 1, 1889 TO JUNE 30, 1899.

FISCAL PERIODS.	State levy.	Total county levies.	Insurance tax.	Telegraph and telephone tax	Fees.	Miscellaneous.	Total taxes.
1889-91	$ 2,536,791	$ 3,120,287	$ 174,610	$ 39,680	$ 78,760	$ 76,178	$ 3,508,822
1891-93	2,177,792	2,829,087	224,308	40,404	95,746	490,248	3,679,790
1893-95	2,308,403	3,014,631	241,123	39,964	101,155	122,642	3,519,517
1895-97	2,787,709	3,587,540	246,565	41,026	121,749	130,590	4,127,480
1897-99	3,245,713	4,055,767	304,468	58,948	222,399	437,819	5,079,403

1. COUNTY TAXES.

(a) *State Levy.*

The receipts of revenue from the regular "State levy" imposed upon the property of citizens within the counties by the Executive Council amounted, during the last biennial period, to $3,245,713.85, as against $2,787,709.06 for the period 1895–97, an increase of 16.3 per cent. The State levy for the

past period was obtained from three different mill levies. From July 1, 1897, to December 30, 1897, the State tax paid into the Treasury was at the rate of 2.7 mills. The rate during 1898 was 2.8 mills, and the rate during the first six months of 1899 was at the rate of 3.2 mills. (See tables 2–101.)

These increases in the mill levies were made by the Executive Council, partly because of a falling off in the assessed valuation of the taxable property of the State reported by the county auditors, and partly because the Legislature increased the amount to be raised. Thus the Twenty-sixth General Assembly ordered raised $1,400,000 in 1897 and the same sum in 1898, and the Twenty-seventh General Assembly directed that the Council make a levy so as to raise $1,600,000 in 1899 and $1,500,000 in 1900. The rate of levy for this year is 2.9 mills, or 3 mills including the University tax—three-tenths of a mill less than last year. This rate of tax for State purposes is upon a one-fourth valuation of assessable property. The burden of taxation imposed upon the people of Iowa for the conduct of their State Government and the maintenance of their numerous State institutions will be, therefore, but three-fourths of a mill on the full valuation of taxable property.

Estimating the population of Iowa this year to be 2,200,000, which probably is somewhat under, the per capita tax of the people is 73 cents, measured upon the basis of the State levy. One can hardly say that the expense of Iowa's State Government is oppressive. Very few States can make a better showing than Iowa in this respect, or even equal it. This satisfactory condition of affairs, however, does not of itself warrant any considerable increase in the State Expense Account. On the other hand, if the budget can be reduced without seriously hampering the performance of any legitimate duty of the State, such reduction should be made and is of right demanded. People do not pay taxes, even though relatively light, for the mere love of the thing.

(b) *Special Levies for Charitable Institutions.*

Besides the general State levy, there were received sundry special levies of taxes from many counties to defray the expense of keeping persons in some of the State asylums, charged against the counties by the superintendents of the institutions caring for them. The receipts from these special levies were as follows: On account of insane, $727,550.11; on account of

inmates in the Institution for the Blind, $1,299.21; on account of pupils at the School for the Deaf, $5,094.39; for inmates of the Feeble-Minded Institution, $19,275.67, and on account of the Orphans' Home, $56,834.52. Receipts from the special levies increased somewhat for the insane, feeble-minded and orphaned children, and fell off some for the other institutions, compared with the former period. (See tables 2–101.) These levies, it should be kept in mind, do not represent what is expended for the unfortunate of the State. The actual amounts expended for the institutions of Iowa are exhibited in detail later on.

THE INCONVENIENCES OF SEMI-ANNUAL PAYMENTS OF COUNTY TAXES INTO THE STATE TREASURY.

Here I desire to point out again the embarrassment to the Treasury inherent in our present method of obtaining the proceeds of the State levies from the counties. Practically one-half of the year's collections are paid in April and in October, the receipts in the intervening months being very light. The consequence is that there is an immense amount paid in those two months which must of necessity lie idle for a long time in the depositories at Des Moines, or during the months of light receipts the Treasury may be seriously embarrassed, as has occurred numerous times in the past decade. In a word, while the demands of the State Government come in regularly and steadily, the revenue with which to meet them comes in very unevenly. The regularity of the demands is much more pronounced now under the Board of Control, because all the bills of the institutions are paid each month instead of quarterly, as was the case under the old law governing the institutions.

The following table will exhibit this steadiness of demand on the Treasury and the irregularity in receipts of revenue:

YEAR.	REVENUE COLL'CTIONS	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARR'NTS ENDORS'D.
1897.				
July	$ 64,223 31	$ 148,326.12	$ 57,209.60	$101,250.99
August	64,404.33	211,397.51	44,070 97	178,284 21
September	74,043.51	150,561 61	74,665.12	75,371.54
Quarter	$ 202,671.15	$ 510,287.24	$ 176,045 78	$354,915.84
October	483,591.93	125,471.03	416,599.73	112,191.15
November	188,850 24	254,182.74	85,035 53	156,763.50
December	71,157.29	105,160 98	196,626.06	.....
Quarter	$ 743,608.46	$ 484,814 74	$ 698,261 32	$270,954.65
1898.				
January	148,198 10	265,691 21	130,529.96	207,264.50
February	181,441.26	263,645.15	147,099.37	112,954 28
March	163,101.82	196,258.46	217,747 26	43,142 46
Quarter	$ 492,741.18	$ 724,594.82	$ 495,376.59	$363,362.22
April	674,192 73	134,641.74	567,767.32	73,861.05
May	167,440.71	249,121 63	89,277.12	176,514.24
June	68,843.67	245,020 67	302,115 40	113,561.32
Quarter	$ 910,477.11	$ 628,784.03	$ 959,159.84	$422,936.61
July	45,421.53	108,813 01	60,639.95	47,118 48
August	123,638.99	115,384.17	84,947.54	67,715 96
September	87,114.81	137,734.31	128,476.16	117,165.69
Quarter	$ 255,195.33	$ 361,931.49	$ 234,063 65	$232,000.13
October	542,283 81	138,000.41	375,285.87	56,051.26
November	170,138.19	132,048.66	249,850.61	.....
December	94,053.53	191,587.76	87,899.58	130,071.72
Quarter	$ 806,475.53	$ 461,636.83	$ 713,136.06	$186,122.10
1899.				
January	165,476.17	279,410 12	238,633.19	33,568 80
February	192,218.35	156,013.19	163,000.81	.....
March	224,165.72	153,970 86	152,892.95	.....
Quarter	$ 581,860 24	$ 589,394 17	$ 554,526.95	$ 33,568.80
April	712,031 06	125,338.16	536,191.96	.....
May	276,569.61	162,235.07	164,786 89	.....
June	97,773.62	150,978.38	149,574 84	.....
Quarter	$1,086,374 29	$ 438,551.61	$ 850,503.69	.....
Grand total	$5,079,403 29	$4,199,994 98	$4,671,073.88	1,863,861.35

QUARTERLY PAYMENTS RECOMMENDED.

The existing statutes should be so amended that the revenue from the counties would come more evenly into the Treasury. In general the receipts should exceed but little the demands, but this is, of course, not practicable for each month. It is practicable, however, to have the counties make the bulk of their remittances quarterly instead of semi-annually as at present. This does not necessarily mean that there must be any change in the times at which citizens must pay their taxes or incur a penalty, but I can see as many advantages to the

private citizen in such a change as accrued to him when the change from annual to semi-annual payments was ordered. The change can be made so as to affect alone the remittances of State revenue from the counties, even though collected as at present.

If the change here urged is made, very material benefits will result. In times when the assets exceed the liabilities of the Treasury, there would not be the excessively large balances piled up in April and October which now occur, and the money lying idle in the Treasury for several months. The money would remain in the local treasuries of the counties, in the local banks and out among the people of the counties, where it can be used. It will be paid into the State Treasury more nearly as it is needed. In times when funds are short, the State will not be embarrassed so much during the summer months as has recently happened.

2. CORPORATION TAXES.

(a) *Insurance Companies.*

In 1897 a schedule of differential taxes on insurance companies doing business in Iowa was inaugurated by the new Code (section 1333). The rate on Iowa or local companies was placed at 1 per cent of the premiums received for the calendar year, less losses paid and premiums returned. On stipulated premium or assessment associations outside of Iowa doing business in the State the rate was the same. United States companies were assessed at the old rate of 2½ per cent of their premium receipts. Foreign companies were to sustain a tax of 3½ per cent. Under the old law, Iowa companies were exempt from taxation (except locally on their realty), and all other companies were assessed at the uniform rate of 2½ per cent of the premiums.

The new schedule produced $147,541.02 in 1898 and $156,927.07 in 1899, or a total of $304,468.09 for the last biennium as against $246,565.84 collected under the old law during the period of 1895-97. Of this increase of $57,902.25 in the taxes from this source $36,720.62 came from Iowa companies and assessment associations never before taxed, and $10,578.85 was obtained from the added 1 per cent imposed on foreign companies.

The taxes paid represent some $14,000,000 of insurance written in Iowa for the years 1897 and 1898. In fact, it was more

than that amount, for the Iowa companies and stipulated premium associations deducted their losses and returned premiums before paying the tax. Iowa companies paid on $3,358,535.69 of premiums, assessment associations on $318,896.48, United States companies on $9,249,740.08, and foreign insurance companies on $1,057,885.79 received in premiums.

The tax collections in 1899 were slightly in excess of those for 1898 for all classes except foreign companies. The taxes collected from the different classes of companies during the period were as follows:

CLASS.	1898.	1899.	TOTAL.
Iowa companies	$ 15,639.18	$ 17,892.48	$ 33,531 66
Stipulated assessment associations	1,419.91	1,769.05	3,188.96
United States companies	112,313.72	119,207.05	231,520 77
Foreign companies	18,268 21	18,058 49	36,326.70
Grand total	$147,541 02	$156,927 07	$304,468 09

(For other particulars, see tables No. 102–110.)

THE RIGHT AND POLICY OF DISCRIMINATION.

The Iowa law imposing discriminating or differential taxes on insurance companies immediately achieved considerable notoriety throughout the country. Following close upon its enactment in 1897, similar measures were introduced in the Legislatures of other States. Marked opposition was naturally manifested against the Iowa act by foreign companies—not so much because the discriminations were excessive, but because of the precedent established, and measures were early taken to test the validity of the law.

In August, 1897, a Swiss company, through their Minister to this country, protested to the Secretary of State at Washington against the law, alleging that it was in contravention of treaty stipulations guaranteeing to Swiss companies the privileges enjoyed by domestic companies. The Washington officials forwarded the protest to Gov. F. M. Drake. But an opinion of Hon. Milton Remley, Attorney-General for Iowa, held that the present law did not offend the treaty agreements of the National Government. The matter in this particular instance was not brought to bar for settlement. (See Opinions of Attorney-General for 1898, p. 331–333.)

In January of 1898, when it became necessary to pay the tax in order to do business in Iowa, all the foreign companies, with

but one or two exceptions, filed formal protests declaring that they paid the 3½ per cent tax to the Treasurer of State under duress, and that the same was illegal, etc. Many Iowa companies did likewise when paying their tax. Soon thereafter notice was served on me, both as an individual and as Treasurer of the State of Iowa, notifying me of the commencement of an action by the Scottish Union and National Insurance Company, of Edinburgh and London, to recover the tax which that company had paid into the Treasury. The matter came on for hearing before Judge C. P. Holmes, of the Polk county District Court, April 6th, the plaintiff in his petition alleging that the Iowa act was in violation of article 8, section 2, of the State Constitution, of the fourteenth amendment of the Federal Constitution, and Federal laws and sundry treaty rights secured to subjects of Great Britain. On the Attorney-General's demurrer, the Court, May 19th, ruled that the Treasurer of State was acting within the law in retaining the tax paid, and that the companies were under no duress in paying the tax. The matter is now before the Supreme Court of Iowa on appeal. (See *Scottish Union and National Ins. Co. v. John Herriott, Treasurer of State.*)

The constitutionality of the Iowa act was confirmed most emphatically in a decision by Judge O. P. Shiras of the Federal Court, rendered at Des Moines, January 12, 1899, in the case of *Manchester Fire Ins. Co. et al. v. John Herriott, Treasurer of State of Iowa*, wherein said company sought to enjoin me, as Treasurer, from collecting the tax for 1899. In the course of his opinion, Judge Shiras observed (Fed. Rep., vol. 91, p. 711–720):

"This burden is in form and in substance a tax, but it is not a tax imposed upon the tangible property of the companies. It is a burden in the form of a tax, imposed as a condition upon the right of the companies to continue in business in Iowa. It cannot be denied that the State has the right to prescribe the terms, conditions, and burdens subject to which a foreign corporation can obtain the right of admission into the State, and it is beyond question that, so long as the provisions of section 1333 remain in force, no foreign corporation can secure the privilege of admission into the state except upon a compliance with its requirements. But it is said that, after a foreign corporation has once rightfully entered the State, and engaged in business therein, no additional burden or restrictions can be imposed as a condition to the exercise of the right to continue in business. The power and right of the State to exclude foreign corporations, not engaged in interstate commerce, or in the furtherance of the business of the United States, from entering the State, includes the right to preclude such

foreign corporations from continuing in business, and also includes the right to impose conditions upon such continuances." (p. 718.)

"In the adoption of section 1333 the State was not exercising its right to subject property or persons within the State to a proper burden of taxation, in which event it would have been subject to the provisions of the State Constitution requiring equality in the burdens imposed; but the State was exercising its undoubted right to prescribe the terms upon which foreign corporations may be allowed to continue in the business of insurance within the State, and, as the right to impose terms is possessed by the State, it is not for the courts to question the expediency or justice of the conditions enacted by the State." (p. 720.)

What the Supreme Court of Iowa will hold in the Scottish Union and National case now before it one cannot, of course, say, but with two favorable decisions, one by a State Court and the other by a Federal Court, it is not very presumptious to anticipate that the differential taxes imposed on insurance companies by Iowa will be found to be within the constitutional rights of the State.

But, granting that it is within the power of the State to discriminate in placing tax burdens upon corporations doing business within our borders, is it a wise policy for Iowa to pursue? Does it promote the best interests of the people? Such discriminations against foreign corporations I do not believe are beneficial. They inevitably engender retaliations against our State companies in other States that may seriously embarrass their operations and progress outside of Iowa, and they tend to produce a condition of things within our own borders that may work great detriment to our home companies. The insurance of business, property or life, if it is a good thing, and no one nowadays doubts it, should be encouraged and promoted by the State by all proper means, and discriminations such as Iowa has inaugurated do not, in my opinion, promote the best interests either of our home companies or of the insuring public. Iowa should emulate the broader policy of New York and Massachusetts, and treat all companies, as nearly as may be, alike.

The present statute with its discrimination against foreign companies was passed for the purpose of obtaining increased revenues from such companies—not to "make war" on them or to drive them out of the state, as generally charged by the eastern press. As such, the act only passed the senate by one vote. There was no local ill feeling against such companies. The home companies opposed the passage of the act as vigorously as the foreign companies. But while passed as a revenue

measure, the additional taxes received are insignificant compared with the great harm that may come from such discrimination. I urge the restoration of the old uniform rate on United States and foreign companies or the assessment of the same rate on other state companies now imposed on foreign.

State Versus Local Taxation.

The constitutionality of section 1383 has been attacked from another direction, and if the Supreme Court does not reverse a recent decision of the District Court of Polk county, it will be exceedingly difficult, if not impossible, with the Constitution as it is, to tax corporations in Iowa exclusively for State purposes according to the best methods of assessment in vogue in the majority of States.

The law taxing insurance companies declares that the taxes paid thereunder "shall be in full of all taxes, State and local, against such corporations or associations, except taxes on real estate and special assessments." Notwithstanding this exemption, the city of Des Moines and county of Polk proceeded to assess the stock of the twenty-seven companies located in Des Moines for county and municipal purposes. The companies sought to enjoin the assessment of the tax, but the court held, in the case of *The Hawkeye Insurance Company v. French* (assessor), that the exemption from local taxes was in violation of article 8, section 2, which provides that "the property of all corporations for pecuniary profit shall be subject to taxation the same as that of individuals." Judge S. F. Prouty so ruled for the reason that all the taxes paid by insurance companies were paid into the State Treasury and not distributed in any measure among the counties and cities, thus exempting corporations from local assessments. The requirement of the Constitution that corporations be taxed "the same" as individuals the court held to mean that corporations should be subject to taxation to the same extent, at the same rate and for the same purposes as private persons. In a word, they must each bear the same taxes.

The importance of this decision can scarcely be overestimated. If it prevails, it jeopardizes the State tax on telegraph, telephone and express companies as well as on insurance companies; and it puts almost insurmountable obstacles in the way of progress in corporate taxation in this State and the separation of State and local taxes. The uneven and uncertain

assessments of corporations doing a State-wide business by local authorities will be substituted for the present uniform and definite tax now imposed by the State if this decision should be upheld.

Insurance and telephone companies do what may be called a State business as distinguished from a local business. Their operations extend far beyond the boundary of the city and county wherein they may chance to be located, and their income, or the great bulk of it, comes from without their local community. Thus, insurance companies do a State business; nine-tenths of their operations are outside of the county wherein located, and nine-tenths of their funds are held subject to the payment of losses outside of such county. It is, therefore, peculiarly fitting that the State assesses such companies rather than this and that local authority, each one assessing upon different bases and ratios, and being influenced by varying motives and conditions and considerations. If the companies which the authorities of Des Moines and Polk county are attempting to assess do not pay their share of taxes compared with other corporations and private persons in the State, the corrective that could easily be applied is an increase in the rate assessed by the State.

I am not here particularly concerned with the "basis" for assessing insurance companies and similar corporations. Whether they shall be taxed upon the basis of the par or market value of their stocks and bonds or upon the amount of their gross income or earnings, although a subject of great interest, is a matter that I do not consider here. The point of chief interest and importance to the state in the suit now pending, as I view it, and which I desire to emphasize, is whether or not we shall abandon the present method of a uniform state assessment of corporations doing a state business and return to the mode of local assessments of such companies in vogue in the fifties—a mode almost universally abandoned by American states.

A matter not presented in the case now before the Supreme Court, but which may have a very important effect upon the taxation of local insurance companies if the lower Court is sustained, is the deduction of debts and liabilities by insurance companies in arriving at their taxable valuation. Under the former statute and the ruling of the court in *Equitable Life Insurance Company v. Board of Equalization* (74 Iowa, 178), and

Hawkeye Insurance Company v. Board of Equalization (75–770), insurance companies were entitled to deduct outstanding policies in force, which practically reduced their assessable property to zero. The present law, while considerably altered with respect to the assessment of corporations generally, excepts insurance, telegraph and telephone companies from taxation under such sections. It would appear to be a fair conclusion, therefore, that the ruling of the Court, under the old law, would continue to govern under the new law. Should this be the case, local insurance companies would go untaxed by either State or local authorities if section 1333 is declared unconstitutional.

The interest of the State Treasury in the outcome of the pending suit is so great that the attention of the Attorney-General was directed to the case. Mr. Remley immediately asked for permission to appear in argument on behalf of the State. He has submitted an extended argument, and the opinion of the Court is awaited with no little interest.

(b) *Telephone Companies.*

The receipts from telephone taxes show a decided increase for the past period over the period of 1895–97. In 1898 forty-eight companies paid $7,626.04 and in 1899 sixty-eight companies paid $11,108.84, making a total of $18,734.88 for 1897–99, an increase of $8,246.88 over the collections from telephones for the period of 1895–97. The percentage of increase amounts to 78.6 per cent. The rate of tax was 3¼ per cent for each year and was determined by the Executive Council. (See tables 111–112.)

Some delay and more or less difficulty was experienced by the Department in collecting the tax from telephone companies. In 1898, notwithstanding various notices sent out from both the Auditor's and Treasurer's offices, almost half the companies delayed payment until March and many much later. The code, in section 1331, declares that such tax "shall become due and payable at the State Treasury on the first day of February following the levy thereof, and if not so paid the State Treasurer shall collect the same by distress and sale of any property belonging to such company in the State in the same manner as is required of county treasurers in like cases * * *." In pursuance of this provision the county attorneys of several counties were instructed by me to take the necessary measures to collect the taxes assessed by the Executive Council. The results were but partially satisfactory.

Various amendments to the above section are urgently needed in order to make the collection of taxes, due from telephone companies, prompt and definite. I strongly recommend that a penalty, sufficient to make it to the decided interest of the companies to pay their tax on or before the date it is due, be imposed for delinquency. Further, I urge that in cases where it is necessary to collect the tax by suit that county attorneys be given a suitable fee therefor, which fee shall also be paid by the delinquent company

in the way of penalty. If section 1331 is so amended I venture the assertion that very few companies will permit the tax to become delinquent.

(c) *Telegraph and Express Companies.*

The revenues obtained from telegraph companies increased 31 per cent during the last fiscal period over the one just preceding. On the assessment of 1897 the Postal Telegraph Cable Company paid $2,274 37 and the Western Union $17,990.50, or a total of $20,264 87. On the assessment of 1898 the same companies paid $19,949.02. The total tax received from telegraph companies in the two years amounted to $40,213.89, the amount paid in the period of 1895-97 being $30,558.39. The rate of the levy was 3½ per cent upon the assessment made by the Executive Council. (See table 113.)

Express companies pay taxes upon the amount of business done in the State for the year ending February 28th. During the first fiscal year of the period the rate was 1 per cent. The Twenty-seventh General Assembly increased the rate to 2 per cent. In 1898 the five companies operating in the State paid $3,925.80 upon $392,579 84 of business done in or relating to Iowa. The taxes paid for 1899 more than double as the business reported was larger, the amount of tax being $8,253.91. There was some question as to whether the new act increasing the rate, not taking effect until July 4, 1898, was applicable to the business done between March 1st and July 4th, of 1898, but a ruling of the Attorney-General held the companies liable for 2 per cent for those four months and the tax was paid without contest. (See tables 114-115)

In this connection the foregoing recommendation respecting penalties for delinquency may be reiterated, although it is but fair to say that no serious delays in the payment of the tax by express and telegraph companies was experienced as in the case of telephone companies.

3. FEES RECEIVED FROM STATE OFFICIALS.

In the recodification of the laws by the Twenty-sixth General Assembly at its extra session in 1897, many changes were made in the various provisions relating to the charging of fees by State officers for services they may render to the private citizen. In most instances the changes resulted in an increase of the amount of the fees to be charged, in some cases the amount being doubled and trebled. The most marked changes will be found in the fees received from the Secretary of State, which increased 210 per cent, from $28,216.70 for the period of 1895–97 to $89,742.74 for the last period. Besides the increase of the amount of fees that can be charged, the new code created some new fees, namely, those imposed on itinerant physicians. The last Legislature in 1898 created the new office of State Entomologist, who has also paid a considerable sum into the state treasury. The returns show an increase in the fees received by all of the State offices.

(a) *Auditor of State.*

The certified statements of the Auditor of State which accompany his monthly payments of fees into the State Treasury show that insurance companies doing business within the State of Iowa paid fees aggregating $83,897.25. Of this amount $16,886 was paid in connection with the filing of the annual statements made to the Auditor, $63,154.50 was paid for the issuance of certificates of authority to agents representing such companies,

$324 for general agents, $1,224 for general certificates, $1,349.50 for publication of certificates, and $959.25 was fees of a miscellaneous character. There was received from the Auditor on account of fees paid by building and loan associations $150 for certificates of authority issued, $1,435 fees paid when filing their annual statements and $11.50 of a miscellaneous character, making a total of $1,595.50 for the biennial period

The total amount of fees received from the Auditor's office during the past biennium from all sources amounted to $85,493 75 as against $72,456 for the biennial period of 1895–97. The increase over the last period was $23,037.75 or 31.7 per cent. (See tables 116–117)

(b) *Clerk of the Supreme Court.*

The Clerk of the Supreme Court paid into the State Treasury between July 1, 1897, and June 30, 1899, fees collected by him to the amount of $6,095.40. These fees were received on account of filing appeals, entering judgments, continuances, executions, satisfactions, and issuing writs or orders. The amount turned in was an increase of 21.8 per cent over the receipts for 1895–97, which were $5,002.60. (See table 118.)

(c) *Dairy Commissioner.*

The Dairy Commissioner turned into the Treasury $1,869 fees paid by milk dealers for their annual licenses to sell milk in cities. The fees paid cover the three years of 1897, 1898 and 1899, and this fact accounts for the marked increase over the fees of the preceding biennial period. (See table 119.)

(d) *State Entomologist.*

The Twenty-seventh General Assembly created the office of State Entomologist (see ch. 53, acts 27th G. A.) and imposed upon him the duty of preventing or supressing the San Jose scale evil among nursery stock. For his inspections he charges fees ranging from $5 to $15. From this source the Treasury received $807.50. (See table 120.)

(e) *Pharmacy Commissioners.*

The fees covered into the Treasury by the Commissioners of Pharmacy aggregated the largest amount ever paid in by the Commission, the increase over the last fiscal period being 161 per cent. The fees paid in 1898, $9,500, were greater than the total for all the previous years put together. The Spaulding defalcation, however, in part accounts for the small amount turned in prior to 1898. For the past biennial period the Secretary and Treasurer paid into the Treasury $17,700 received from itinerant vendors of drugs for State licenses issued by the commission. This amount, it should be observed, is in excess of such fees remaining after the deduction of the $2,000 annually allowed the commission for its expenses (See table 121.)

(f) *Secretary of State.*

The greatest increase in fee collections in consequence of changes in the laws relating to fees is shown in the returns of the Secretary of State's office, the gross amount increasing 210 per cent. The fee for notarial commissions was increased from $1.25 to $5 by the new code. The filing fee for articles of incorporation was increased from $5.10 per hundred words for recording

to $25, and for companies, the stock of which exceeded $10,000, an additional fee of $1 per thousand, the maximum fee being placed at $350. The last General Assembly increased the maximum corporation fee to $2,000.

The fees received by the Secretary of State for commissions issued to notaries public amounted to $29,995, of which sum $22,190 was received during June and July, 1897. The fees from this source alone exceeds the entire amount of fees from all sources paid into the treasury by the Secretary of State for the preceding period. The fees charged for recording original articles of incorporation foot up $50,587.57, and for amending articles $7,505. The collections for other services rendered were about the average receipts. For certified copies of instruments in the Land Office was received $238.50; for copies of instruments in the Secretary's office, $633 95; for rendition warrants, $112; for trade-marks, registered $52; for State commissions issued, $433, and for miscellaneous papers and services, $274.32. The total fees paid in by the Secretary of State between July 1, 1897, and June 30, 1899, amounted to $89,742.74. (See table 122.)

(g) *Superintendent of Public Instruction.*

As with the returns from other State officials, the fees received by the Superintendent of Public Instruction show an increase. The total amount paid for 1897-99 was $2,456.50 against $1,800.50 for the period of 1895-97. The sum received represented $210 for diplomas issued to teachers, $2,127 for certificates given by the state board of educational examiners, and $119.50 fees retained on account of failures to pass the examinations. (See table 123.)

(h) *Oil Inspectors.*

From oil inspections the State received $18,334 35 during the last biennium. For purposes of comparison, however, it should be noted that some of the fees received in the past period, amounting to $1,901.60, properly belong to the preceding period. After deducting this amount the oil fees increased nearly three times for 1897-99 over 1895-97.

The Code of 1897 (chapter 11, title xii), abolished the office of State Oil Inspector and placed the work of inspection entirely in the hands of the State Board of Health and the several district inspectors, the latter filing their monthly reports with the Secretary of State and paying the fees due the State direct into the State Treasury. The new arrangement took effect July 1, 1898. The fees covered into the Treasury by the State Inspector for the year ending June 30, 1898, amounted to $7,306.36. The fees paid for the year concluded June 30, 1899, under the new law, amounted to $9,126.39. The increase does not quite equal the salary of the State Inspector. The reports of inspectors, on file in the Treasury, show that $36,607.10 was the sum total of fees collected for inspections of petroleum products during the past year; that there was retained by such inspectors $14,097.48 for salaries and $13,438.83 for expenses; the balance remaining being paid into the treasury. (See tables 126-139.)

There is serious need of an amendment to section 2507 of the Code, relating to the compensation of inspectors. They are allowed to take out their salaries and expenses from the fee collections. Now and then the fees received are not sufficient to cover all the expenses reported. In one or

two instances an inspector has had a deficiency for three or four months consecutively. The Code says: (Section 2507.)

"Should any inspector pay out more money, in any one month, for necessary expenses incurred for prosecutions for the violation of the provisions of this chapter, or for necessary help in branding barrels, than fees collected, such excess shall be refunded to him on his filing a sworn itemized statement with the Governor, showing fees collected and expenses paid or incurred, which statement must be approved by the Governor"

The purpose of this is obvious enough, but it contains no appropriation clause with authority for the issuance of a warrant on the State Treasury to reimburse the inspector. The department was appealed to in one or two cases, but not having jurisdiction, could take no action. Under the old law it was the custom for inspectors to reimburse themselves out of the collections of subsequent months. This has been done to some extent during the past year, but it is clearly without warrant of law. The section should be so amended that an inspector would be reimbursed at once out of the Treasury. It is not good policy to permit one month's business to be carried on into succeeding months for adjustment.

4. MISCELLANEOUS RECEIPTS.

Various State Officers.

From the Attorney-General was received $1,043.50, of which $1,003.50 has been recovered by him from the estate of one George Ridinger. The Custodian turned in $30.39, sales of paper, old iron, etc. From the Assistant State Geologist was received $59.96 from sales of reports of his department, and from the State Librarian $21.50 in refunds. (See tables 143, 144, 145 and 146.)

Itinerant Physicians' Fees.

By the provisions of the code of 1897 (section 2581), itinerant physicians were required to pay a fee of $250 into the State Treasury each year. The amount of fees paid in has not fulfilled the anticipations of the framers of the act. Two licenses were taken out in 1897, only five in 1898, and four in the first half of 1899. There was but one renewal. The payment of the fee by physicians has been avoided chiefly by the ruse of announcing in the press of the city or town to which they migrate that they propose to take up or establish a "permanent residence." (See table 147.)

Federal Aid to the Soldiers' Home.

There was received from the United States Government on account of the Soldiers' Home at Marshalltown, $101,344.84. This money is allotted to the Iowa home in accordance with the provisions of the act of Congress, 1888 (chapter 914, statutes at large, vol. 25), the allotment being upon the basis of the amount appropriated by the State of Iowa for the maintenance of the Home and the per capita attendance. (See table 148.)

Refunds of the Spanish War Fund.

Various refunds have been made of the expenditures of the State of Iowa in equipping her regiments for service in the late Spanish war. From the Acting Paymaster-General of the Iowa Militia was received $430.96 and from the Adjutant-General $455.56. On May 15th there was received from

the United States a warrant to the amount of $91,483.78, in repayment of the Iowa claims which had been audited and allowed by the War Department at Washington. There was disbursed from the Iowa Treasury for the Federal Government over $141,000 during the war, and of the balance not yet repaid the bulk will probably be refunded in due time. (See table 149.)

Miscellaneous Receipts.

Among the miscellaneous receipts may be noted the $15,000 paid in as the purchase price of the arsenal site sold to the city of Des Moines for the erection of a city library building, the $18,249.18 received from the Auditor of State on account of the payment of the mortgage on certain lands sold to Roach & Wold, the $2,110 paid in by the Secretary of State as the proceeds of the sales of Codes of 1897, and the $3,000 refund of the Trans-Mississippi International Exposition Commission The total miscellaneous receipts amounted to $49,022.16. (See table 150)

Swamp Land Indemnity.

For the first time in eight years the State Treasury has received "swamp land indemnity" from the United States Government. The General Land Office of the National Government allowed sundry claims of Marshall, Dallas, Benton, Buchanan, Hardin and Howard counties for swamp lands originally given said counties by the State of Iowa under grant of Congress of 1850, but subsequently sold by the General Government. The purchase price paid the latter was refunded to the State and thence to the counties under the provisions of an act of 1855. The total amount refunded amounted to $3,373.61. (See table 210.)

The swamp land indemnity money is received at the Treasury and disbursed to the several counties entitled thereto in accordance with the provisions of section 9 of chapter 160, acts Ninth General Assembly (1862), That act requires the State Treasurer, on the receipt of any indemnity money, to notify the supervisors of each county, who shall appoint an agent to come to Des Moines, to whom the State Treasurer shall pay over the indemnity upon the presentation of the proper vouchers. Such a procedure, while it was necessary perhaps in the sixties, is no longer required. Nowadays the appointment of an agent to come to Des Moines is not only needless, but it involves a considerable expense to counties, which may easily be done away with. As there are numerous claims now in the process of adjustment at Washington that will be allowed in the course of time, I urge the amendment of section 9 of the act above mentioned so as to permit the Treasurer of State to disburse swamp land money direct to the county authorities.

Permanent School Fund.

During the last biennial period the permanent school fund of the State was benefited by the escheat of three estates to the State for lack of heirs. December 3, 1897, there was received $428.52 from the Attorney-General, the proceeds of the interest of one Blake in the estate of one Coakley. On March 19, 1898, there was paid into the Treasury $40, escheat of the estate of one Joseph Lehmail and $169 of the estate of one Mary Brown. On orders of the Auditor of State these amounts were transferred to the treasurer of Carroll county under date of December 14, 1897, and April 11, 1898. (See table 212.)

The Need of Regular Reports and Statements.

The experience of the Department leads me to recommend one or two amendments to the law governing officials receiving funds which must be turned into the State Treasury. The law, although it requires officers in general terms to pay money into the State Treasury, makes no one in particular responsible for seeing that such officers do actually pay in the monies owing the State. An officer may neglect to pay fees into the Treasury for months, or he may hold them back for his own use and no one in authority be aware of the fact. They may go out of office and no one audit their accounts to see if they have paid all monies into the State Treasury. The Treasurer of State cannot know what money is owing the State unless the facts are officially reported to him; and, unless he is given authentic information, or power to acquire it, the State may suffer losses or be deprived of revenue for a considerable time. Not to compel officers receiving State monies to make, at least, quarterly reports to some responsible office, and to pay to the State money due it, affords not only a temptation but an opportunity to make private use of State funds.

It should be made obligatory upon all officers who regularly receive fees to make a certified statement to the Treasurer of State at least once every three months, showing what fees have been collected, what have been paid out, and what amount, if any, was due the State. Such report should be made, even if no money is to be paid into the Treasury. Authority should be given the Treasurer of State to call upon officers for such reports if they fail to make them.

Further, I urge the passage of an act giving the Treasurer of State authority to insist upon written statements accompanying each payment of money into the Treasury, such statements to show the date the money is paid, the purpose and period for which paid and other essential facts, so that the matter may be properly accounted for. It has been one of the rules of the Department to insist upon such statements, but, strange as it may seem, persons, and even officers, frequently make objections to rendering statements. It ought to be made a statutory requirement, for it is a necessary safeguard, both to the party paying and the officer receipting for money.

The Need of Systematic Examinations.

Besides the regulations just urged, there is need for more definite and systematic inspections of the accounts and financial

transactions of State officers regularly receiving, handling and disbursing funds, all or a part of which should be paid into the State Treasury, than exists at present. There is now no provision for regular examinations. Now and then they may be made, but it is but rarely. One officer reports to the Auditor of State, another to the Governor, another to the Executive Council, another to the Secretary of State, and many need report to no one at all. They may make their reports in due form, but they may not promptly pay the funds due the State into the Treasury. Moreover, none of the officers to whom reports are made (with the exception of the Governor) can go back and inspect the accounts of the official rendering the report and ascertain if a full and proper accounting has been made.

Now, sound business principles demand that there should be regular and systematic examinations of the accounts of officials. These examinations should be made by inspectors of the Treasury at least once every six months, and the reports should be made direct to the head of the Department, so that the Treasurer of State can know definitely what is due the State Treasury. If some other Department is responsible for the inspection, the examinations may be made, but the officer examined even then may neglect to pay the fees into the Treasury, and the State Treasurer be unaware of the facts for months and even years. Every corporation that does a large volume of business in various departments, for example a railroad company, has its examiners who devote their time to inspecting the accounts of heads of departments who handle or are responsible for funds of the corporation. The United States Treasury Department has its corps of examiners, who inspect at any and all times the books and transactions of Federal revenue collectors and disbursing officers. The State of Iowa does a volume of business throughout its various offices and departments that makes similar examinations necessary. Provision for such examinations would have many beneficial effects, not only in the prevention of losses or in the more speedy discovery of them, but in compelling a better accounting for State funds. The wisdom of such examinations must be apparent. The Spaulding defalcation a few years ago is an illustration in point. It never would have happened, probably, if he had been subject to critical examination as is here urged. At the least, his shortage would have been discovered long before it was found out.

The State should, it seems to me, extend the field of these inspections so as to include the County Treasurers' offices. The State of Iowa has a very large interest in the collections of revenue received by the treasurers of the counties, and there is no supervision or inspection whatever of their accounts by the State. In the past four or five years half a dozen very serious defalcations and embezzlements have taken place. These might have been prevented had the State a treasury examiner to inspect the books regularly. It would be profitable and advisable to make provision for the regular examination of such accounts by State inspectors.

II. DISBURSEMENTS AND APPROPRIATIONS.

The disbursements from the Treasury of the general revenue funds for the past two fiscal years amounted to $4,671,073.88. Of this sum $447,500.73 was paid out for warrants outstanding at the beginning of the period.

As already pointed out, the sum total of appropriations, as shown by warrants drawn on the Treasury, decreased from $4,731,591.33 for the period of 1895–97 to $4,199,994.93 for the last biennium, a decrease of $531,769.40. A decrease is shown in the disbursements for nearly all classes of public expenditures with but three exceptions. There is an increase of 4.4 per cent in the warrants issued for the judiciary, the total being $342,839.36. The amount drawn on account of the Legislature was $120,516.50, 57.4 per cent less than was expended during the preceding period in which two sessions were held. The expenses of the General Assembly, however, was less this last year than for any year since 1890. The expenses of the Executive Departments increased some 11.3 per cent, their cost being $188,615.28. The total amount expended for the Judicial, Legislative and Executive Departments during the past two years was $651,971.14.

The total amount drawn for State Institutions aggregated $3,141,908.27. I include here the $72,400 of warrants drawn on the Special University fund. This amount was 8 9 per cent less than during the period of 1895–97. For Educational Institutions the appropriations drawn footed up $400,262.57; for the Charitable Institutions, $1,933,200.38; for Penal Institutions, $396,140; for the Reformatories, $167,061.93, and for some eleven miscellaneous institutions, including the expense of the Board of Control, $245,243.30. With the exception of the outlays for

Educational Institutions and for the miscellaneous institutions there was a decrease in the amount of warrants drawn for the institutions, as may be seen in the following table for the past five periods.

BIENNIAL PERIOD.	Educational.	Charitable.	Penal.	Reformatory.	Miscellaneous.	Total.
1889-91.....	$242,720.00	$1,452,991.00	$188,532.79	$133,714.18	$151,095 48	$2,169,053.45
1891-93.....	315,283.36	1,605,439 68	225,035.19	146,905 87	146,798.16	2,439,462.26
1893-95.....	323,985.65	1,651,185.76	297,755.51	143,156 16	152.023.95	2,568,107.03
1895-97.....	386,186.05	2,269,125.33	417,502.04	176,232.37	218,219.78	3,450,755.56
1897-99.....	400,262 57	1.933.200.38	396,140 09	167,061 93	245.243 30	3,141.908 27

Those wishing for other details see division relative to State Institutions under the Board of Control, pages lv–lxv and tables 167–203.

Concerning the incidental expenses of the State Government during the past biennial period there was a general decrease in the total compared with the preceding period. The expenditures have been roughly classified under three heads, "Printing and Binding," "Custodian's Expenses and Capitol Repairs," and "Sundries." But it is impossible to do more than classify the incidental expenses approximately under these heads with the appropriation acts as they are. A warrant may be issued for supplies that can be classified more or less under all or any of these heads. This is particularly true of miscellaneous supplies purchased for the capitol, some of which are stationery and some used by the custodian in and about the capitol building, yet the bill for the same may be drawn in one warrant under some act. Again, during the last period there were five or six various acts and sections of the Code under which warrants were issued for incidental expenses. This makes classification difficult. These facts should be considered in noting the expenditures on these accounts.

The cost of printing and binding fell off some 15.5 per cent this last period compared with the preceding, the total outlay being $131,750.47. The custodian's expenses decreased very markedly compared with those of 1895–97. The decrease was 45.5 per cent, the expenditure being $56,561.74. This falling off was due to the reduction of wages paid janitors by the

Twenty-sixth General Assembly, and to the fact that repairs in and about the capitol were comparatively unimportant during the past two years. The expenditures classed as Sundries increased somewhat, but if we take out the disbursements on account of the Spanish war they would have amounted to only $148,670.88. Included, also, in this latter amount are the New Orleans and Trans-Mississippi Exposition expenditures, amounting to $46,000.

The appropriations for all purposes classified under the three heads of "Civil List," "State Institutions" and "Incidental Expenses" for the past ten years are given in the following summary:

WARRANTS DRAWN ON THE TREASURY JULY 1, 1889—JUNE 30, 1899.

FISCAL PERIOD.	Civil list.	Per cent.	State institutions.	Per cent.	Incidental expenses.	Per cent.	Grand total.	Per cent.
1889-91	$ 566,419	3.9	$ 2,169,053	10.8	$ 308,564	4.4	$ 3,044,036	7.7
1891-93	269.112	.4	2,439,462	12.5	759,849	141.2	3,768,424	23.8
1893-95	605,927	6.4	2,568,107	5.3	508,013	-33.8	3,357,047	-24.0
1895-97	780,878	28.8	3,467,255	35.0	500,129	- .5	4,748,264	29.1
1897-99	651.971	-16.5	3,141.908	-8.9	478.515	- 4.3	4,272,394	-10.0

III. THE TREASURY DEFICIT AND ITS MANAGEMENT.

At the beginning of the biennial period, on July 1, 1897, there was, as already stated, a Treasury deficit of $410,827.77. This deficit was represented by outstanding unpaid Auditor's warrants. Of the outstanding warrants some $363,834.84 had been presented at the Treasury for redemption, but had been endorsed and made interest-bearing. The Treasury of Iowa continued to be embarrassed until April 20, 1899, when all outstanding endorsed warrants were called in and redeemed.

During this time, however, outstanding warrants were called in as the condition of the Treasury would permit, and new issues of warrants endorsed and made interest-bearing as necessity compelled. The amount of warrants endorsed during the past biennium totaled $1,863,861.35, the warrants called in and redeemed amounted to $2,219,715.09, and the interest paid on the same $57,685.16. The transactions of the Department in this respect may be briefly shown in the following table:

QUARTER.	WARRANTS ENDORSED.	WARRANTS REDEEMED.	INTEREST PAID.
1897.			
July-September	$ 354,915.84	.....	.....
October-December	270,954.65	$ 449,651.03	$ 14,767 65
1898.			
January-March	363,362.21	161,538 14	5,113 52
April-June	422,934 61	720,781.83	19,606 38
July-September	223,000.13	83,003.51	2,438 92
October-December	186,123.10	400,167.04	7,973.88
1899.			
January-March	33,568 80	....	.....
April-June	.....	404,573.55	7,780.50
Total	$1,863 861.35	$2,219,715.09	$ 57,685 16

All of the interest-bearing warrants were called in and paid April 20, 1899, the principal and interest amounting to some $412,000. Between that date and July 1st the Treasury not only m t all current demands but closed the biennial period with a cash balance in the general revenue account of $445,-002.37. This prosperous condition was just the reverse of that at the commencement of the period, and was contrary to the expectations of practically all parties.

The warrant calls and the interest paid on each call during the past three years, covering the entire period of the recent embarrassment, are presented in the following statement:

INTEREST-BEARING WARRANTS REDEEMED.

Call No.	DATE INTEREST CEASED.	NUMBERS CALLED.	WARRANTS	Interest.
1	October 31, 1896	9,040 to 9,785	$356,428.23	$ 2,863.71
2	December 13, 1896	9,786 to 10,318	87,610.85	1,110.07
3	March 20, 1897	10,319 to 10,455	79,137.00	2,190 62
4	May 7, 1897	10,456 to 11,531	434,041.61	13,311 45
5	October 26, 1897	11,532 to 15,382	376,938 04	12,914.19
6	December 9, 1897	15,383 to 15,772	72,712.99	1,852 86
7	January 18, 1898	15,773 to 16,118	78,562.06	2,156 63
8	March 12, 1898	16,119 to 16,207	82,976 08	2,954.90
9	April 26, 1898	16,208 to 18,280	494,073.67	14,889 10
10	June 7, 1898	18,281C to 178D	226,708.15	4,717.28
11	September 13, 1898	179D to 1,428D	83,003.51	2,438 92
12	October 29, 1898	1,429D to 4,113D	400,167.04	7,973.88
13	April 20, 1899	4,114D to 7,117D	404,573 55	7,780 50

Comparisons with the Treasury deficit during the eighties are interesting. The recent embarrassment continued less than three years, from July, 1896, to April, 1899. In July, 1883, the Treasury ran short of funds, and for eight years there was a deficit in the revenues, the last interest payments being made in the first quarter of 1891. The interest paid on endorsed warrants between July, 1896, and April, 1899, amounted to $77,-032.60. The disbursements from the Treasury on account of interest, between 1883 and 1891, amounted to $210,102.76. During the period of 1885–87 alone, $107,565.23 was paid out for

interest on State warrants. Comparison with former periods shows that there was scarcely a period, prior to 1891, when some interest was not paid on State warrants owing to the lack of revenue to meet the current demands.

The rather considerable disturbance which the recent floating debt seemed to produce over the State is an interesting commentary upon the habits of thrift and economy of the people of Iowa, which have always prevailed in their conduct of our State Government. The Treasury was short of funds less than three years, and the deficit did not average more than $450,000 during that time. It was produced in large measure by extraordinary causes. The deficit probably would not have amounted to $200,000 but for the recodification of the laws and the extra session of the Legislature and the destruction of the buildings at the Glenwood Asylum for the Feeble-Minded, which absorbed some $300,000 of the revenue. The entire debt was represented by unpaid warrants, and was really insignificant alongside the debts of other States in the Union. The interest on the bonded debt of many a State exceeds the average amount of the principal of Iowa's late debt. Further, it is to be noted that just as soon as the fiscal machinery of the State could be got to work provision was made for the paying off of the floating debt. The Legislature did not allow the debt to drag along and increase. It was wiped out in short order.

Few States can equal Iowa's financial record. Aside from certain debts contracted in the fifties and the war-and-defense bonds issued during the Civil War, Iowa has never been burdened with a bonded indebtednsss. At no time has her bonded indebtedness amounted to a million; since 1870 it has never exceeded $550,000. Now and then her Treasury has been temporarily embarrassed, as recently, but a big funded debt with a large annual interest charge, such as the large majority of States have had and continue to have, Iowa never has had. Considered in the light of the extravagant use of the people's money and of the bonding power in other States, Iowa has a financial history of which her citizens may be proud.

THE DISPOSAL OF ENDORSED WARRANTS.

In my last report (pages 35–43) I pointed out with some detail the very uneconomical method pursued by the State in obtaining funds when the Treasury was embarrassed. The State at that time could take no advantage of its standing in

the money markets and secure funds at the cheapest rates; it simply permitted investors to enjoy higher rates of interest on its paper than was necessary. When funds were deficient, warrants were endorsed for their holders on presentation and drew 6 per cent until paid. I urged that the Treasurer of State be given power to take charge of such of the State's obligations as could not be met and dispose of them to the highest bidders, and substantial proof was offered to show that a large amount could be saved in the way of lessened interest charges.

The recommendations made by me two years ago met with considerable approval. Gov. F. M. Drake, in his message to the Twenty-seventh General Assembly, commended them (Ia. Doc., Vol. I, 1898, pp. 6–7), and the Healey committee, in their report of their investigations of the State institutions, strongly endorsed them and urged their adoption (House Journal, 1898, pp. 137 and 175). As a result of the discussion the Legislature reduced the rate of interest on endorsed warrants from 6 to 5 per cent (chapter 3, acts Twenty-seventh General Assembly), and in addition passed an act empowering the Executive Council, when the current revenue was deficient, to issue and negotiate warrants in anticipation of the receipts of revenue (chapter 8, acts Twenty-seventh General Assembly), and in this manner provide revenue to pay ordinary warrants as they might be issued. The old law, however, governing the endorsement of warrants when there is a Treasury deficit was left unchanged.

Until July 1, 1898, the old method of stamping warrants for their holders on presentation continued. On that date the financial responsibilities of the local treasurers of the institutions under the Board of Control were transferred to the Treasury Department. The Treasurer of State became responsible for obtaining the funds necessary to carry on the work of the several institutions. If funds were not in the Treasury, he had to go out into the market and obtain the money, or the affairs of the institutions would come to a standstill or experience intolerable embarrassment. The State Treasury continuing to be embarrassed, and perceiving the necessity for obtaining money elsewhere to meet the demands of the State institutions, I called the matter up before the Executive Council in June and asked if any action would be taken under chapter 8, acts Twenty-seventh General Assembly, authorizing the issue of warrants in anticipation of revenues. After some informal consideration, the Council decided not to take any action, as the

Attorney-General intimated that in his opinion the act was unconstitutional.

(a) *Circular to Investors Asking for Bids on Warrants.*

Acting in accordance with the plan outlined in my report for 1895–97, I then decided to advertise for bids on warrants. July 9th I notified the Council that I should ask to open the bids in their presence, and also to have them recorded on the record of the Council's proceedings, together with the award. (See record of the Executive Council for 1898, page 113.) On July 17th I sent out to Iowa banks and investors, and to bankers and brokers in Omaha, Minneapolis, St. Paul, St. Louis, Chicago and New York, the following circular asking for bids on Iowa warrants, and the accompanying contract:

STATE OF IOWA.
TREASURY DEPARTMENT,
DES MOINES.

GENTLEMEN—Owing to a deficiency of current revenues a portion of Iowa's State warrants to be issued to meet legislative appropriations, between August 1, 1898, and January 1, 1899, will be stamped or endorsed on presentation at the Treasury. During such period warrants approximating $300,000 will probably have to be stamped for lack of funds, the amount depending upon the condition of the Treasury. Such State warrants when so endorsed will bear interest at a rate to be fixed by agreement, not exceeding 5 per cent. Under the new law creating the Board of Control, the bulk of the warrants issued for State institutions are drawn to the Treasurer of State, and in order to obtain the necessary funds to meet their demands at the cheapest rate for the State, the Treasurer will dispose of endorsed warrants to the party or parties offering to take them at the lowest rate of interest.

The Treasurer of the State of Iowa, therefore, invites bids for the purchase of Iowa warrants upon the following terms:

Iowa warrants endorsed for lack of funds between August 1, 1898, and January 1, 1899, will be redeemed on or about May 1, 1899. Parties wishing to purchase such warrants must submit sealed bids to the Treasurer of State of Iowa, at Des Moines, on or before 12 o'clock noon, Monday, August 1, 1898. Each bid must contain an express agreement on the part of the person or corporation bidding to take State warrants to the amount of at least ten thousand dollars ($10,000) at a stipulated rate of interest not to exceed 5 per cent. Said person or corporation must further agree to have ready in Des Moines current funds to pay for warrants, as may be endorsed in the period stated, in case bid is accepted. *Such sealed bids will be received at the Treasury Department between July 20th and August 1st*, and on Tuesday, August 2d, at 10 o'clock A. M., in the presence of the Executive Council, such bids will be opened and the award made to the party or parties agreeing to take warrants at the lowest rate of interest. The right to reject any or all bids is reserved. A full and complete record of all bids submitted

will be kept by the Treasurer of State, the bids themselves kept on file in his office and the award itself will be entered upon the record of the minutes of the Executive Council of the State of Iowa.

Respectfully, JOHN HERRIOTT,
Treasurer of State of Iowa.

N. B. Parties submitting bids will please fill out the enclosed blank form and send it sealed in the accompanying envelope.

CONTRACT WITH TREASURER OF STATE OF IOWA.

To John Herriott, Treasurer of State of Iowa, Des Moines:

The undersigned does hereby agree to take Iowa State warrants that may be endorsed and made interest-bearing between August 1, 1898, and January 1, 1899, to the amount of.....dollars, ($.....) at.....per cent (.....%) interest thereon from date of endorsement by the treasurer of State until called in by him for redemption. The undersigned contracting party further agrees to have ready in Des Moines, Iowa, current funds with which to pay par value for such warrants as they are endorsed, upon ten days' notice from the Treasurer of State of Iowa, provided that the foregoing offer is accepted. (Issues of August excepted from notice.)

.....

Dated this..... .....day of July, 1898.

At.....

.....

(b) *The Bids and Awards.*

The time allowed was very short, but the results of the circular amply justified the resort to public bids for the disposal of the warrants that had to be endorsed and made interest-bearing. The bids were opened by me in the Treasurer's office, in the presence of Gov. L. M. Shaw, Auditor of State C. G. McCarthy and Secretary of State G. L. Dobson, August 2d, and forty-one regular bids were considered, three-fourths of which were from Iowa financial institutions. The following were the bids:

Number.	BIDDER.	ADDRESS.	Amount	Rate.
1	Jacob Strauss & Co.	Cleveland, Ohio	$300,000	4
2	Citizens National bank	Des Moines	25,000	5
3	Valley National bank	Des Moines	10,000	3 89/100
	Valley National bank	Des Moines	10,000	3 94/100
	Valley National bank	Des Moines	10,000	3 99/100
4	Peoples Savings bank	Des Moines	50,000	4½
5	Sweet, Buckman & Co.	Council Bluffs	300,000	4 1/10
6	Chas. Stratton & Co	Cincinnati, Ohio	300,000	4 1/10
7	Dows & Wiley	Boston, Mass	300,000	4¼
8	Citizens State bank	Council Bluffs	300,000	4½
9	Lee County Savings bank	Ft. Madison	10,000	5
10	Red Oak National bank	Red Oak	50,000	4 99/100
11	E. H. Fudge	Chicago, Ill	50,000	4½
	E. H. Fudge	Chicago, Ill	50,000	4¼
12	First National bank	Independence	50,000	5
13	Iowa State National bank	Sioux City	100,000	4
14	Cedar Rapids Savings bank	Cedar Rapids	10,000	4½
15	Sears McHenry	Denison	10,000	4½
16	P. H. Bousquet	Pella	10,000	4½
17	Peoples Trust and Savings bank	Clinton	10,000	5
18	Cedar Falls National bank	Cedar Falls	10,000	5
19	Henry County Savings bank	Mt. Pleasant	25,000	5
20	Iowa National bank	Des Moines	20,000	5
21	Omaha National bank	Omaha, Neb	50,000	5
22	Second National bank	Dubuque	100,000	4
23	First National bank	Omaha, Neb	50,000	5
24	G. L. Tremaine	Humboldt	10,000	5
25	Fayette County Savings bank	West Union	10,000	5
26	Security Loan and Trust Co	Des Moines	20,000	5
27	Farmers Loan and Trust Co	Sioux City	25,000	5
28	Iowa State Savings bank	Burlington	10,000	5
29	Council Bluffs Savings bank	Council Bluffs	10,000	5
30	German-American Savings bank	Burlington	10,000	4
	German-American Savings bank	Burlington	10,000	4½
	German-American Savings bank	Burlington	10,000	5
31	First National bank	McGregor	10 000	5
	First National bank	McGregor	10,000	4½
32	Iowa Loan and Trust Co	Des Moines	300,000	5
33	Home Savings bank	Des Moines	20,000	4 99/100
34	Home Savings bank	Des Moines	10,000	4 99/100
35	Home Savings bank	Des Moines	10,000	3 99/100
36	First National bank	Mt. Pleasant	15,000	4
37	German Trust and Savings bank	Dubuque	20,000	5
38	American Savings bank	Des Moines	20,000	5
39	Merchants National bank	Burlington	10,000	5
40	Cherokee State bank	Cherokee	10,000	5
41	American Trust and Savings bank	Cedar Rapids	10,000	5
42	W. J. Hayes & Sons	Cleveland, Ohio	300,000	3¼
43	C. H. White & Co	New York, N. Y	300,000	4

Two bids were received which could not be considered, because not in compliance with the conditions of the circular; one that of C. H. White & Co., of New York, for $300,000, sent by telegram, but arriving August 2d, and that of W. J. Hayes & Sons, of Cleveland, Ohio, offering to take $300,000 at 3½ per cent, but asking for a commission of ½ per cent and failing to sign the contract.

The award was made to the following parties:

Valley National Bank, Des Moines, $10,000 at 3.89 per cent, $10,000 at 3.94 per cent, $10,000 at 3.99 per cent; Home Savings Bank, Des Moines, $10,000 at 3.99 per cent; First National Bank, Mt. Pleasant, $15,000 at 4 per cent; German-American Savings Bank, Burlington, $10,000 at 4 per cent; Second

National Bank, Dubuque; Iowa State National Bank, Sioux City; Jacob Strauss & Co., Cleveland, Ohio, pro rata share of balance of warrants endorsed up to the amount of their bid.

I am confident that had there been more time for getting the matter before the investing public that all of the State's warrants could have been disposed of at 3½ to 3¾ per cent The bid of W. J. Hayes & Sons justifies this conclusion. As it was, the result of the bids confirmed the observations of my previous report in a gratifying manner. Nearly $4,000 was saved to the State in the reduction of interest charges for the short time the warrants were outstanding. If all the warrants endorsed during the past three years could have been handled in the same manner, the State Treasury would be almost $30,000 better off than it is.

(c) *Refunding at 4 Per Cent.*

As soon as practicable after August 2d, I brought about what I may properly call a conversion of Iowa's floating debt, refunding the outstanding warrants drawing interest at 6 and 5 per cent with warrants at 4 and less under the award of August 2d. A call for warrants numbered 179 to 1428, series "D," amounting to $83,003.51, was issued August 10th, and again September 26th another was issued calling in all warrants endorsed for lack of funds prior to August 2d. Meantime, as necessity required, new issues of warrants were stamped and assigned to the successful bidders in accordance with agreement of August 2d. On and after October 29th all warrants outstanding bore interest at 4 per cent or less until called in and redeemed April 20, 1899.

Each party allotted warrants under the award of August 2d received practically the full amount of their bid. It was found that it was necessary to endorse $400,000, instead of $300,000 as estimated. Some $33,000 had to be endorsed in January of this year, but they were taken at 4 per cent by Strauss & Co. (For the assignment of warrants, see table No. 158.)

DIVISION—THE COLLATERAL INHERITANCE TAX.

The collection of Collateral Inheritance Tax has been a prominent part of the work of the Treasury since my last report. New legislation affecting its collection resulted in a large increase in the returns and increased greatly the labors and responsibilities of the Department. The county attorneys of the State and the clerks of the court have been brought into official relations with the Treasurer of State, and experience has developed a number of problems that demand the attention of the Legislature.

During the first year the law was in force, from July 4, 1896, to July 1, 1897, only five estates were reported to the Department as liable for the tax. Not a dollar of tax was paid into the Treasury in that time. Some additional estates were reported or discovered during the second year; yet by April 6, 1898, the total number recorded on the books of the Treasury Department was but fifty. The total amount of tax paid in almost two years amounted to only $3,567.08. In my last report I pointed out at some length the defects of the law from the standpoint of its administration. Everybody was directed to see to the law's enforcement, but nobody in particular was given the sole responsibility and held accountable for attending to the collection of the tax. The Treasurer of State was directed to take action to compel the payment of the tax in certain contingencies, but the law gave him no power to obtain information as to the whereabouts of estates or means of enforcing collection. Two courses were recommended for amending the law; one that the Treasurer of State be given more power and assistance in the execution of the law, or that the whole matter be turned over to the authorities of the counties. The criticisms offered were later confirmed by the Attorney-General in his report for 1898 (pages 6–7), and supported by Governor Drake in his message to the Legislature.

I. The Amendments to Chapter IV, Title VII, of the Code.

In consequence of the recommendations Chapter IV, Title VII, of the Code was variously amended by the Twenty-seventh

General Assembly, the Act taking effect April 8, 1898. By its provisions certain alleged defects regarding notice to parties in interest and "due process of law" were corrected, and corporations were made liable for reporting stocks and securities in their possession subject to the tax; but the most important changes affected by the act related to the administration of the law. Section 6 directed that uniform rules should be devised to regulate the assessment and collection of the tax throughout the counties of the state. The fifth section required clerks of court to report lists of heirs and real estate to the Treasury Department of Des Moines, and the seventh section of the Act imposed upon county attorneys the duty of reporting estates and legacies liable for the tax to the Treasurer of State, and, under his direction, of assisting in its collection. The results of this amendatory act were immediate, marked, and of wide beneficial effect.

II. The New Rules and Regulations.

Pursuant to the authority conferred in the amendatory act, Judge H. E. Deemer, then Chief Justice of the Supreme Court, directed Judges S. M. Weaver, of the Eleventh Judicial District, L. E. Fellows, of the Thirteenth, H. M. Towner, of the Third, Z. M. Church, of the Sixteenth and M. J. Wade, of the Eighth Judicial District of Iowa, to meet with him in Des Moines in June, to assist in devising uniform rules for governing the courts and court officials, through the State, in assessing and collecting the Inheritance Tax. On June 11th, a body of "Rules and Regulations" were adopted to take effect July 4, 1896. They relate to and direct the actions of judges, clerks of court, county attorneys, appraisers of property subject to tax, and the making of books, forms, etc.

The new rules make a considerable addition to the probate law of the State, and they will in time materially alter the probate proceedings of our courts. Rule 2 requires all executors and administrators of estates, no matter how the estates may pass, to file a list of heirs and beneficiaries, and of the parcels of real estate. Complete uniformity in the forms and books used in the counties is secured by Rule 10, which requires that all books and blanks shall be sent out from the Treasury Department, subject to the approval of the Chief Justice of the Supreme Court. Under this rule the Department devised some four different blank forms: A "Collateral Inheritance

Tax and Lien Book," a blank form for the reports of "Lists of Heirs and Beneficiaries and Real Property" to be made by all administrators and executors in all estates entered for probate; an "Appraisement Bill," containing commission and return; a "Notice of Appraisement." A form of notice devised by Judge M. J. Wade, where service cannot be obtained, was also sent out. These forms are now in general use throughout the State.

APPRAISEMENT OF PROPERTY.

One of the most valuable of the provisions of the new rules and regulations is the appointment by the judges of the district courts, under Rule 4, of regular Collateral Inheritance Tax Appraisers who appraise all property subject to the tax This rule has achieved good results. Excellent appointments have uniformly been made so far as the Treasurer of State has been able to observe; lawyers, merchants, real estate men, farmers and bankers of high standing in their several counties nearly always being given the commissions.

Personal property, under the rules, is appraised by the regular appraisers as well as real estate. There has been considerable misunderstanding over the matter, in some cases marked opposition to the appraisement of personalty. The original act gave no direction respecting the matter, assuming that the courts would see to it that all property was listed and assessed. The new rules, however, provide that "all property" subject to the tax shall be appraised by the Collateral Inheritance Tax Appraisers, and the Lien Book and Appraisement Bill provide for entries of intangible or personal property.

It is especially desirable that the regular appraisers inspect the inventories of personal property and pass upon them. This kind of property most easily escapes from taxation, and unless representatives of estates and the beneficiaries are subjected to a sharp scrutiny and compelled to make a complete exhibit for the inspection of Boards of Appraisers, a great amount of property will escape paying the Inheritance Tax.

AMENDMENTS TO RULES RECOMMENDED.

Some amendments should, perhaps, be made to the rules to overcome certain objections. Thus, it is not always practicable, or possible even, to list all personal property within the ten days allowed an administrator. Indeed a considerable time may elapse before all the intangible property can be discovered.

This delay must either cause the postponement of the appraisal of the realty, or two appraisements become necessary, which means a doubling of costs. There has been some complaint about a double set of appraisements; one made under the ordinary statutes for the apportionment of the property among the heirs, and the other for the assessment of the Inheritance Tax. But one appraisement is needed if it is properly made.

There should be also some modification of the rules respecting the appraisement of personal property. Very often estates consist solely of notes and mortgages, stocks and other securities. In most instances, where such is the case, the executors or administrators are willing to charge themselves with the full face value of the notes and securities, plus accrued interest. A formal appraisement in these cases is a needless expense and might very properly be waived. Any amendment of the rules in this regard, however, should contain safeguards to enable the State to benefit where the market value of stocks happens to be above par or face value.

Provision should also be made for uniform procedure in the appraisement of estates given for life or term of years. Whether certain matters should be considered by the courts or not, as, for instance, the deduction of taxes, repairs, the physical condition of a beneficiary, etc., in computing the taxable value of such an estate, should be determined. Some definite method should be prescribed for the guidance of courts as well as of appraisers, so that the computation of the tax would be uniform throughout the State.

There should be a definite fee established for the compensation of the appraisers of property subject to the Inheritance tax. There appears to be no uniform amount allowed. In some counties $2 will be given, while $2.50, $3, $3.50, $4 and $5 are the amounts allowed in other counties. Some uniformity, it seems to me, ought to be established. Furthermore, the fees should be graded according to the character of the estate appraised. Some estates consist entirely of real and tangible property, easily accessible and readily valued. Other estates are complicated, the inventories exhibiting many kinds of intangible property which require large business experience and knowledge to appraise. The latter require expert ability, and the service should receive higher remuneration than is given in the former class of estates. A fee of $2.50 to $3 is probably adequate compensation for appraising the former

class of estates, while $5 is a fair compensation for the appraisement of the more complicated estates. Unless the state allows such compensation our courts will not be able to secure the services of first-class men as Collateral Inheritance tax appraisers.

III. The Returns Under the New Law and Rules.

The beneficial effects of the amendments and new rules are exhibited in the returns since their enactment. As stated, in almost two years only fifty estates were reported to the Department as liable for the tax, and only $3,500 was collected in that time. Between April 8, 1898, and the close of the biennial period the number of estates recorded on the books increased to 633, and the amount of tax collected totaled $52,799.52. (For estates see Tables 160–166.) There is now due from one estate in Jones county $16,000, the payment of which has been delayed awaiting the decision of the Supreme Court upon a suit now pending. A number of estates have been booked, the inventories of which show valuations approaching and exceeding $100,000. The Collateral Inheritance tax was paid on 179 estates passing entirely to collateral heirs. From twenty-two other estates tax was received, it being paid on legacies and bequests. The gross valuation of the estates which passed entirely or mostly to collateral heirs was, in round numbers, $1,500,000. The taxable valuation of these same estates after the payment of the debts of the decedents, the expenses in probate and the deduction of the exemption amounted to $963,741.23.

During the period the largest number of estates reported as liable for the Inheritance tax from any county was thirty-eight from Dubuque county. Scott was next, thirty-three being credited on the books. In the amount of tax paid Scott county leads all others, some twenty-two estates paying taxes amounting to $7,363.50. From Des Moines county was received $4,359.03; from Clayton county, $1,585.54; from Dubuque county, $2,954.55; from Johnson county, $2,963.66; from Mahaska county, $3,041.52; and from Polk, $3,906.50. (For the receipts from other counties see Table 166.)

There are several counties in the State from which no estates or legacies liable for the tax have been reported during the last three years. There are a considerable number of counties from which only one or two estates have been reported. The

fee allowed county attorneys for reporting them has been apparently no inducement to some to investigate the probate records. I am confident that a large number of estates and legacies liable for the tax have not been reported. This opinion was confirmed not long since by an expert accountant who had been examining the records of county offices in southwestern Iowa. He told me that he had discovered many estates that had not been reported and he desired to enter into an arrangement with the department whereby he could obtain a fee for reporting them. This proposal could not be considered, since the law does not permit such arrangements with private citizens.

TREASURY INSPECTORS OF PROBATE RECORDS NEEDED.

This condition of things should not be permitted to continue. In many instances the beneficiaries of estates do not know of the law taxing collateral benefits, and it is overlooked by attorneys and courts. Estates have been settled without the tax being paid and many are in the process of settlement in those counties. The tax is a lien against the property until paid and it is to be collected whenever the liability of the estate is discovered. In two counties the department discovered estates that had been settled and the tax overlooked and we had to proceed against the administrators. Great annoyance and considerable expense will be unnecessarily inflicted upon persons if estates liable for the inheritance tax are not promptly reported and looked after.

The Treasury Department should be given authority and adequate means for thoroughly investigating the probate records of our counties. It should have one or two inspectors who would devote their entire time to inspecting the probate inventories, and the records of the County Recorders' offices and who would be subject immediately to the directions of the head of the Department and report to him direct. Two years' experience conviences me that this is the only effective way of obtaining the necessary information from counties where the local authorities are averse to reporting estates or indifferent about the matter.

The Inheritance tax is a matter in which the State Government is especially interested. Its entire proceeds are paid into the State Treasury for the exclusive use of the State. The State should not therefore be wholly dependent upon local

authorities who may be indifferent about reporting estates subject to the tax. At present the State is helpless if the Clerk of Court and County Attorney are both unwilling to make report and the Court and the attorneys for the estates fail to attend to the tax. The Treasurer of State should have authority to send an inspector of probate records into any county where he has reason to believe estates are not reported, just as is done by the United States Treasury Department in the collection of similar taxes. Later, in another connection, I shall indicate how such inspectors may also perform the duties of attorneys or solicitors for the Treasury in the enforcement of the law.

IV. County Attorneys and the Collection of the Collateral Inheritance Tax.

Section 6 of chapter 37 of the Acts of the last Legislature makes it the particular duty of county attorneys to report to the Treasurer of State all estates in their several counties which are liable for the Inheritance tax, and when directed by the Treasurer to perform other legal services in the collection of the tax. As an inducement to keep a keen lookout for estates so liable, and as a compensation for the expenditure of time and effort in rendering such services, a fee of 10 per cent of the amount of tax collected is allowed up to $20 for reporting estates, and 3 per cent of the tax up to $150 for legal services. The purpose of the clause was to afford the Treasury Department definite sources of information and assistance in the enforcement of the law. The results, as we have seen, have amply justified its enactment. The workings of the present statute, however, have not been wholly satisfactory, and some additional legislation is needed. The law relating to the compensation of county attorneys for their services in the collection of the Collateral Inheritance tax is the following:

For reporting such estates or property the county attorney shall receive a compensation of ten (10) per cent of the tax payable to the State, but not to exceed the sum of twenty dollars ($20) in any one estate; and for additional legal services performed under the direction of the Treasurer of State, he shall be paid a compensation of three (3) per cent on the amount of all taxes collected from estates so reported by him, but in no event shall the amount thereof exceed the sum of one hundred and fifty dollars ($150) from any one estate. When the Treasurer of State is satisfied that an estate reported by the County Attorney is liable to the tax, he shall so certify to the Auditor of State, who shall issue his warrant on the Treasurer

of State in favor of said county attorney for the sum due for reporting said estate as herein provided, and all other compensation shall be paid said county attorney in like manner when the tax is collected and paid into the State Treasury.—[Sec. 7, Ch. 37, Acts 27th G. A.]

FEES PAID COUNTY ATTORNEYS.

For the assistance rendered by the county attorneys in collecting the Inheritance tax there was authorized paid out the sum of $1,519.21 in fees. Of this amount $1,405.23 was paid in fees for reporting estates, and $113.98 for legal services. The amount of tax collected on account of which these fees were ordered paid was $34,313.16. (For details see Tables 164–165.)

RULES GOVERNING COMPENSATION OF COUNTY ATTORNEYS.

Experience under this section soon demonstrated that the Department would be involved in endless complications if a definite set of rules for allowing fees were not adopted and strictly adhered to. The law leaves a number of matters indefinite, and the Department had to place a construction upon the section. Thus County Attorneys have been required to report estates personally over their own signatures, and no arrangements with appraisers and other court officials for reporting estates to the Department are recognized in the allowance of fees. It was found further that if the Treasurer was to be held responsible for the legal measures instituted to compel administrators and executors to comply with the law, he should issue the instructions to initiate the necessary proceedings. Hence the regulation of the Department that no fee for legal services is allowed unless definite and formal instructions are sent out. (See pages 231–238 for the general instructions issued to County Attorneys.)

(a) *The Reporting Fee, when Allowed.*

Two complications were soon encountered in allowing fees for reporting estates. One arises when the Treasurer of State learns of estates liable for the tax from sources other than the County Attorney. The second relates to the time for allowing the reporting fee.

From the outset it has been a rule of the Department that no fee will be allowed a County Attorney for reporting an estate concerning which knowledge had previously been received from other sources. The chief object sought in the enactment of the provision was to get information to the

Treasurer of State concerning the liability of estates. As an incentive to County Attorneys to be alert in looking out for such estates a fee is offered. But the Treasury Department is not dependent on this source alone. Information comes from Clerks of Court, representatives of estates, appraisers' notices, banks and corporations, and from private citizens; and if the Treasurer of State hears of estates from these sources he needs no subsequent notice. He can proceed to take the necessary steps to enforce payment of the tax. For this first and original notice only the State offers to pay County Attorneys. Such, at least, has been the construction followed, and we were confirmed in so construing the law by an opinion rendered by Attorney-General Remley, from which the following extract is taken:

> * * * It cannot be said that the law contemplates that the estates shall be reported more than once to the Treasurer. The purpose is to give information to the Treasurer as to what estates are liable for the tax, for which the State, under the new law, expects to pay; but it should not be expected to pay for information which it already has. There is no more reason for saying that the present County Attorney should receive compensation for reporting an estate which had been reported by other parties before the law was passed, than there is for saying that the County Attorney who goes into office say next January, shall receive compensation for reporting all the unsettled estates which have been reported by his predecessor. (See page 201)

The rule has worked somewhat hardly in several instances, and some material objection can be made to it. Thus, there may be but a few days intervene between the time we learn of an estate from an outside source and the receipt of the notification of the County Attorney, and the latter may have used due diligence. Again, an estate may have lands in several counties, and several attorneys report the estate at about the same time. Further, it may now and then occur that personal enmity will exist between a County Attorney and a Clerk of Court, and the latter may take advantage of his position to transmit early reports to the Treasury Department of estates liable for the tax, and thus, under the rule now in force, maliciously thwart a County Attorney out of the reporting fees.

On the other hand, in cases where County Attorneys are indifferent about reporting estates promptly—and there are several counties from which we have not been able to get any reports at all—it is manifestly contrary to the purpose of the

Act to pay a fee for knowledge long in the possession of the Department. To allow a reporting fee to County Attorneys regardless of previous information would take away the incentive to promptness in reporting them which the fee is supposed to be. It would encourage indifference. It is not practicable apparently to make a time limit within which County Attorneys may report estates and get the fee even though previously reported by other parties. With the law as it is the present rule must be adhered to. The law, however, should be amended. To what extent I shall outline shortly.

A second complication arose over the time for paying the reporting fee. The fee is a percentage of the tax up to a certain amount and is payable when the Treasurer of State is "satisfied" that an estate reported is liable. The language is not satisfactory and gives good grounds for confusion and complaint. The rule that the fee is not paid until the tax, or a portion sufficient to allow the maximum reporting fee, is paid has been adopted for the reason that it is impossible to know definitely and exactly what the fee should be until the tax is paid. Estates almost invariably shrink in value, assets being less or debts and expenses greater than anticipated at the time an estate is first entered in the records. This regulation means a long postponement, usually, in the allowance of the fees for reporting and serious objection has now and then been raised. But if any other rule should be followed the Treasurer of State would render himself liable for excessive fees paid out where the tax collected from estates falls below the first sanguine anticipations of an attorney. It is not unlikely that the Auditor of State could, and would properly, refuse to draw the warrant if the Treasurer of State should issue a requisition for the fee before the tax was paid into the Treasury.

THE FEE FOR LEGAL SERVICES.

The fee allowed by the Statute for legal services has not proven an adequate compensation in the majority of cases for the services generally required in the successful conduct of cases. So far the reporting fees have, with but one or two exceptions, ranged higher than the fees for legal services. A number of successful suits have been ably and skillfully conducted by County Attorneys in behalf of the State in cases involving important features of law, and of large financial importance to the State Treasury, and the fee has been far from commensurate with services rendered.

RECOMMENDATION RESPECTING FEES.

Judging from the experience of the past year I believe better results will be attained if the reporting fee and legal service fees are combined in one general fee and the amount increased; and I urge that the law be so amended as to allow County Attorneys a fee of 5 per cent of the amount of tax collected up to $150, the maximum now authorized. For this increased fee County Attorneys would be expected not only to report estates, but to take entire charge of the collection of the tax from estates probated in their several counties so far as concerns compelling administrators to file their inventories, having Clerks of Court issue commissions to the regular appraisers, and seeing that appraisements are properly made and the tax assessed is paid into the State Treasury.

In addition, where estates involve litigation, where a serious contest arises and issues are joined in a regular suit, or a matter is formally presented to a court and arguments are made to the judge, I recommend that the fee be 10 per cent of the amount collected up to $150. It should also provide that a County Attorney who first assumes charge of the assessment of the tax against any estate shall continue in charge until the tax is paid, even though his term of office may have expired. He will be able to look after such estates more successfully, having had charge of them, than his successor; and this arrangement will prevent any confusion over the allowance of fees. Proper safeguards should, of course, be inserted for such contingencies as the refusal or neglect of County Attorneys to look after estates.

The increased fee here recommended is about the same as that received by attorneys, banks and similar agencies that make a business of collections in current commercial life, and I think that it will be profitable for the State to allow such a fee for the collection of the Collateral Inheritance Tax. As may be seen from the resume of the matters in litigation during the past two years, there have been many difficult and very important questions coming before the courts in consequence of the assessment of the Inheritance Tax which must be looked after by the County Attorneys. It is, therefore, expedient and wise that their compensation be sufficient to induce them to put forth their best efforts to protect the State's interest. With the present fee such is not the case.

V. Matters in Litigation.

The collection of the Collateral Inheritance Tax has involved considerable litigation. The Treasurer of State has been enjoined in a number of instances by parties seeking to avoid payment of the tax, and he has ordered county attorneys to initiate proceedings in their district courts to secure the interests of the State. There were some fifty-three estates in which such action was taken or ordered. In some cases action was ordered simply to compel the responsible parties to comply with the law. A number, however, involve important questions of law and are of vital interest to the State, in which issues were joined and arguments made and submitted. (For cases and details see pages 241–263.)

(a) *Injunctions and Efforts to Overturn Law.*

Injunction proceedings were instituted against me as Treasurer of State in five counties, namely, Pottawattamie, Jefferson, Jones, Van Buren and Muscatine counties, representatives or beneficiaries of estates seeking to prevent the collection of the Inheritance Tax. The petitions in each case allege the unconstitutionality of the statute, claiming that it violates the Fourteenth Amendment to the Constitution of the United States, which declares that no man's property shall be taken from him without due process of law. The contention of the complainants is that the parties in interest are not, under the original act imposing the tax, given due notice of the assessment of the tax and an opportunity to appear and protect their rights. In the first case that of *Ferry et al. (heirs of the Stewart estate) v. Campbell, Executor, and John Herriott, Treasurer of State*, the District Court of Pottawattamie county decided the law unconstitutional. An appeal was taken by the State and the argument of the latter has been submitted. The Supreme Court is now awaiting the submission of the appellee's argument. As soon as the latter is made an early decision is expected. The courts of the country have so uniformly sustained the principle and method of succession taxes that little doubt is entertained as to the outcome of the pending suit. The delay in getting this case decided has caused many to hold back in paying the tax.

The Legislature, as already stated, amended the law so as to remedy any possible defect in the matter of due notice and right of judicial review of the appraisement, and incorporated a retroactive clause to afford a rehearing in unsettled estates.

In a suit to enjoin me, brought in Jefferson county, where the representatives of the estate of J. S. Dole set up the unconstitutionality of the tax as ground for their petition, the court held that the retroactive clause was sufficient remedy for their complaint. The court in this instance avoided deciding the point at issue in the Pottawattamie case.

An additional ground is set out in the suit in Muscatine county on the part of the representatives of the Margery Busbee estate, namely, that the law taxing collateral inheritances violates Section 6 of Article 1 of the Constitution of Iowa, which declares that all laws shall have a uniform effect and treat each citizen equally. The complainants further allege that the property had previous to the death of the testatrix been assessed and taxed and the Collateral Inheritance Tax is therefore a double tax.

The Department was successful in a suit brought in the District Court of Des Moines county by the heirs of the Virginia Shelton estate, wherein the claim was made that the original act (viz.: Chapter 28, Acts Twenty-sixth General Assembly) was not properly passed by the General Assembly and hence was void. The ground of the claim was that the House Journal showed the intervention of other business during the roll call, which rendered the procedure defective. The Department was able to show by the testimony of the Chief Clerk of the House that the apparent defect was simply a clerical error in copying the Journal and that the passage of the bill was entirely regular and complete from beginning to end. No appeal was taken.

(b) *The Deduction of the Exemption.*

The application of the so-called exemption of $1,000 to estates liable for the tax and the nature of the appraisement of such estates was determined by the Supreme Court in the case of *The McGhee Estate v. The State*, appealed from Scott county. The contention of the State that the exemption applied to the entire estate and not to the shares of each beneficiary was sustained, and also that the appraisement contemplated by the law was the "market value" of the estate and not its assessed value as given by local assessors. The opinion of the lower court was confirmed.

The matter of the exemption has been the subject of much contention. Whether it should be deducted from the entire

estate no matter how it passes, the collateral heirs simply enjoying their *pro rata* share, or whether it is deducted from the portion of an estate going to collateral heirs; whether it is deducted from specific legacies, and how it should be apportioned where part of an estate is situated outside of Iowa, these are some of the points in controversy. Following the instructions of the Attorney-General (see pages 206–208) the Treasury Department has insisted upon the application of the exemption to estates only, that collateral heirs enjoy simply their proportion and specific legacies pay upon the entire amount. The District Courts are not of one opinion respecting these questions. The Court of Wapello county decided against the state in its method of computing the tax where a portion of an estate went to the widow and a part to collateral heirs. An adverse decision in the matter of specific legacies was rendered in Johnson county. The latter, *John Herriott, Treasurer of State, v. Seldon Bacon, Executor*, has been appealed and will soon be argued before the Supreme Court.

In his argument in this case recently submitted to the Supreme Court, the Attorney-General contends for a construction of the law which will, if admitted by the court, not only reduce the difficulties pertaining to the exemption to a minimum, but increase considerably the receipts from the tax. He holds that where an estate exceeds $1,000 in clear value, no exemption is allowed, but that the tax is assessed against the entire amount of the estate. He argues that the so-called exemption is simply descriptive of estates subject to the tax.

(c) *Liability of Life Insurance Policies.*

The liability of the proceeds of life insurance policies for the Collateral Inheritance Tax is a subject of considerable financial as well as legal interest. The subject was brought to bar in *In re McCammon Estate* in Polk county. The claim of the State to tax the proceeds of such policies where they are a part of the avails of an estate and distributed among the beneficiaries like other assets was sustained by the court. The heirs, however, have appealed, claiming that the State is to be regarded in the light of a creditor who is prevented from levying upon the proceeds of life insurance under the general statute exempting beneficiaries of policies from liability for the debts of a decedent policy holder.

(e) *Liability of Personal Property Temporarily Out of the State.*

One of the most important questions arising under the Inheritance tax is the assessment of personal property located outside the State but belonging to an estate in Iowa. This was squarely in issue *In re Weaver Estate* in Lee county, where at the time of decedent's death he had some 400 head of cattle grazing just across the state line in Missouri. The cattle were sold by the executors, and the money obtained from the sale deposited in a Keokuk bank for distribution with the remainder of the estate. I instructed the County Attorney to claim the tax against this property, for the reason that although outside of the jurisdiction of the State at the time of death, yet for all purposes of the transfer of the estate in probate it was a part of the estate in Iowa, and was so considered by the executors. The decision of the lower court was adverse. An appeal has been taken. If this decision is not reversed it will be exceedingly difficult to prevent evasion of the tax by parties owning large amounts of intangible property which can easily be sent out of the State when they feel death to be near at hand.

(f) *Liability of Personalty of Nonresident Decedents.*

Involving the same and other questions of jurisdiction, one of the most important cases coming before the Department during the last biennial period is the case of the Sheldon estate, of Rockford, Ill. The material facts relating to the estate and the steps taken by the Department to compel payment of the tax upon the intangible property of the estate relating to Iowa are given in my letter to Attorney-General Remley under date of April 24, 1899, asking for his opinion as to the liability of such property of nonresidents for the Iowa tax:

The Sheldon estate consists of large properties in Illinois and Iowa, and, we believe, other States. The decedent owned real estate in several counties of this State. We have information to the effect that he owned stock in at least one corporation in Iowa, namely, a bank, and that he died possessed of sundry notes of residents of Iowa, some, or the most, of which were secured by mortgages upon Iowa real estate.

Upon notification of the liability of this estate for the Collateral Inheritance tax, the attorney for the estate informed us that the parties in interest were willing to pay the tax on the real estate in Iowa but were not disposed to pay the tax upon the personal property, especially the notes and mortgages and other intangible property belonging to the decedent, claiming that such personal property is not properly within the jurisdiction of this State.

On April 4th we issued instructions to the County Attorney of Lyon county to make an application to his District Court for the appointment of a special administrator to look after the State's interests. At the same time we notified the attorney for the estate of our action, and that the special administrator would proceed to take all necessary measures to discover the amount and whereabouts of the personal property pertaining to Iowa, and that the expenses incurred would be charged against the real property.

The attorney for the estate called on us April 10th, and offered to pay the tax upon the real estate in Cherokee, Lyon, Osceola, Union and Woodbury counties. He further intimated the possible willingness of his clients, in view of Sections 3 and 4 of Chapter 37, Acts of the Twenty-seventh General Assembly, to file a statement of the amount of stock owned in Iowa corporations and to pay the tax thereon. He stated, however, that the beneficiaries maintained that the notes and mortgages before mentioned were not properly within the jurisdiction of this State, and could not be justly taxed, and he believed that our law could not be sustained in court.

To his offer to pay the tax on the real estate we declared that we would accept payment only with the express understanding that the real estate was to be held liable for the tax on the personal property that might be discovered.

Attorney-General Remley sustained the position taken by the Department respecting the Sheldon estate. At this writing it cannot be stated what action the executors of the estate will take. The questions involved are of fundamental importance, and should be passed upon by the court of highest resort, in this case the Federal Supreme Court. The courts of various States are not in complete accord in their opinions, and the points should be definitely settled.

(g) *Other Matters in Controversy.*

Other important and interesting questions have been considered to a greater or less extent in some of the cases which have been or are now in court. Among them may be mentioned the appraisement of personal property by the regular Collateral Inheritance Tax Appraisers, whether property should be appraised at the time of decedent's death or at the time of distributing the estate among the heirs or devisees; whether the stock of corporations outside of Iowa, but held in Iowa at the time of owner's death, was assessable.

THE NEED OF A TREASURY SOLICITOR.

Sufficient has been given to show the number and wide scope of the legal questions now constantly presenting themselves. The cases indicate the need of the appointment of a Treasury solicitor who shall look after the conduct of the many

suits in the District Courts now pending, and in which the Department will continue increasingly to be engaged. The Attorney-General does not have the time to give personal attention to cases in the District Court, except in rare instances where they are especially important. With his other duties he can only look after them in the Supreme Court. The Treasurer of State should have a legal assistant who can go into the counties and assist County Attorneys in the prosecution of cases, and at the same time advise the Department, Clerks of Court, County Attorneys, administrators and executors respecting the law taxing Collateral Inheritances. Not only in connection with the collection of the Inheritance Tax is the Department in need of a legal assistant, but frequently in other divisions of the work, as the suits brought against the Treasurer last year by the insurance companies demonstrated. The need for such a solicitor will increase as the responsibilities of the Department increase, and I recommend the passage of a law empowering the Treasurer of State to appoint a solicitor, such appointee to be a graduate of a law school and a lawyer of at least five or ten years' practice at the bar. Such solicitor could perform also the duties of inspector of probate records as before indicated. He could also render valuable assistance to the Attorney-General in the preparation of cases for the Supreme Court and help in the arguments before that body.

ALL ASSETS AND LIABILITIES OF ESTATES SHOULD BE REPORTED.

Besides the inability of the Department to obtain information as to the whereabouts of estates, much difficulty has been experienced in obtaining exact information as to the taxable value of estates. In one notable instance the court made a decree of final settlement and of the tax due the State. The attorneys for the estate forwarded the amount. We asked for the appraisement papers. An inspection of them showed that on the basis of the returns there was some $90 more tax due the State. Further inquiry resulted in the discovery of more property. In all the attorneys for the estate sent three drafts, the aggregate of which was more than $100 greater than was decreed by the court.

On the other hand, quite a number of cases might be mentioned where parties remitted more tax than due. One striking instance was that of a bank president, who sent a draft, stating

that he had made his final report to the District Court and wished his discharge. Writing him for the papers we found that there was no tax due at all. The estate was not taxable, as there was not sufficient property to make it liable. But for the rule of the Department in obtaining information relative to the nature and amount of estates, the beneficiaries of that estate would have been improperly taxed.

The fact appears to be that the bulk of the probate business passes through our Courts without severe scrutiny on the part of the Judges. It is only in contested cases or where objections are raised or matters of special interest to the Court exist that wills or inventories or reports of administrators are closely examined. In our large counties the Courts are so pushed with business that probate matters are transacted almost entirely by the attorneys for the estates. Such occurrences as given have not been infrequent during the past two years, and they reinforce the previous recommendation and demonstrate the need of central supervision of the collection of the Inheritance tax. The Department should receive information as to the nature and amount of each estate, not only that the State may know exactly what is due its treasury, but for use as statistical data.

RESTRICTION OF THE EXEMPTION TO BROTHERS AND SISTERS IN IOWA.

I strongly recommend the restriction of the so-called exemption of $1,000 solely to brothers and sisters of a decedent resident in Iowa. As before indicated, its application has been a constant source of controversy where estates go to direct and collateral heirs, or are partly in Iowa and partly in other States, and little benefit is conferred. Restricting it to brothers and sisters in Iowa recognizes closeness of kinship and the intimate and somewhat dependent relations that now and then exist between them and a deceased brother. Where property goes to others, even to brothers outside the State, there seldom exists any personal intimacy or dependence that justifies the Iowa exemption. In the case of property going to people remotely connected, and especially where it goes to Canada and Europe, the allowance of a deduction of $1,000 is not called for at all. I therefore recommend its discontinuance except as just indicated.

A GRADUATED TAX RECOMMENDED.

In this connection I suggest the advisability of increasing the rate of the tax upon property going to collateral heirs which may go outside the State and outside the National jurisdiction. This would be thoroughly in harmony with wise public policy and sound finance. The citizens of this State are taxed to support our Police and Courts and Government which protect a man in his life and property. If on his death his property goes entirely out of the State, goes to New England or to Germany, as numbers of estates do, it is not unjust or unwise to assess a larger tax against such property than is charged against estates going to persons resident in Iowa and constant contributors to our industries and State and local governments. A tax of 7 per cent upon estates or legacies going to collateral beneficiaries living outside of Iowa but citizens of other States of the United States, and a tax of 10 per cent upon property passing to heirs or devisees living in a foreign country, should be instituted. The same rates of assessment should prevail where estates probated outside of Iowa possessing lands and personalty in this State pass to collateral beneficiaries.

DIVISION—STATE INSTITUTIONS UNDER BOARD OF CONTROL.

By the provisions of Section 38 of Chapter 118 of the Acts of the Twenty-seventh General Assembly the local Treasurers of the Soldiers' Home, and of the charitable, penal and reformatory institutions of the State, fourteen in all, were directed to turn over to me as Treasurer of the State of Iowa all funds belonging to such institutions in their possession on July 1, 1898. By that act the office of local Treasurer for those institutions was abolished and all the duties transferred to the Treasurer of State, who henceforth was to be the financial officer of the institutions. By the provisions of Section 42 of that Act all bills of the same institutions, whether for supplies, services, or pay rolls, or any other expenses, were to be paid monthly by the Treasurer of State by means of his check, upon the certification of the bills to him by the Board of Control, under which the several institutions were placed.

The fourteen institutions affected by the Act were the four Hospitals for the Insane, located at Clarinda, Cherokee, Independence and Mt. Pleasant; the Institution for the Feeble-Minded at Glenwood, the two Penitentiaries at Anamosa and Ft. Madison, the Soldiers' Home at Marshalltown, the Industrial School for boys at Eldora and the same for Girls at Mitchellville, the School for the Deaf at Council Bluffs, the College for the Blind at Vinton and the Industrial School for the Blind at Knoxville, and the Soldiers' Orphans' Home at Davenport.

RECEIPTS OF REVENUE FROM INSTITUTIONS.

On July 1, 1898, or very soon thereafter, there was received from the local Treasurers of the institutions all funds in their possession. The total amount of refunds made was $36,588.38. The credits given the institutions were, $22,037.27 to the support fund, $2,534.07 to the salary and wages funds, $3,111.74 to unexpended appropriations for repairs and contingent expenses, $809.58 to the account of new buildings, and $8,195 to sundry miscellaneous funds.

During the year there was received from the fourteen institutions under the Board of Control $124,828.62, chiefly the proceeds of sales of farm produce and manufacture at the institutions About one-third of this amount was covered into the Treasury and credited as miscellaneous receipts of General Revenue of the State Government. The other two-thirds was credited as additions to the Legislative appropriations of the institutions.

The amount credited to the General Revenue Fund of the State, between July 1, 1898, and June 30, 1899, was $32,511.47. From the Warden of the Penitentiary at Anamosa was received $1,434.21, and from the Warden at Ft. Madison $29,819.28. The receipts from the institutions at Independence, Eldora, Vinton and Glenwood, being refunds on account of board and traveling expenses of inmates, etc., amounted all told to $1,057.98. (For details see tables 167–182.)

The receipts from the institutions which were credited as additions to the Legislative appropriations amounted to $92,317.48, of which $61,765.21 was credited to their support funds, $2,559.07 to the appropriations for salaries, $9,623.03 to contingent expenses and repairs, $938.87 to buildings, and $17,431.30 to various funds. The total received from each institution to the credit of their several appropriations was as follows:

INSTITUTION.	LOCATION.	AMOUNT.
College for Blind	Vinton	$ 11,695.30
Industrial Home for Blind	Knoxville	9,856.87
Feeble-Minded	Glenwood	2,233.52
Industrial School, boys	Eldora	3,267.76
Industrial School, girls	Mitchellville	1,239 28
Hospital for Insane	Cherokee	494 97
Hospital for Insane	Clarinda	8,460.51
Hospital for Insane	Independence	10,556 16
Hospital for Insane	Mt. Pleasant	3 414.82
Penitentiary	Anamosa	7,703.59
Penitentiary	Ft. Madison	16,741.11
School for Deaf	Council Bluffs	3,935 63
Soldiers' Home	Marshalltown	12,128.01
Soldiers' Orphans' Home	Davenport	589 95
Total		$ 92,317.48

The reason for the distribution of the receipts of revenue partly to institution appropriations and partly to the general revenue account of the State has been necessitated by the fact that prior to the passage of the present law the heads of institutions did not pay the moneys received from the sales of farm produce and manufacture into the State treasury, but expended them for their maintenance. This income of most of the institutions was reckoned with and assumed by the General Assembly in making their regular biennial appropriations. Hence, if such receipts were not so credited that they could be drawn as a part of the funds appropriated, some of the institutions would be seriously hampered. (See opinion of the Attorney-General, pages 218–219.)

The amounts credited to the general revenue fund of the State were receipts that were not essential parts of support funds. Thus, in the case of the Ft. Madison penitentiary, all the support fund allowed by law was credited to the institution and as much drawn as needed, and all the earnings of the convicts were turned into the general revenue fund. Otherwise the appropriation would be increased greatly beyond the intent of the General Assembly.

DISBURSEMENTS FOR INSTITUTIONS.

Between July 1, 1898, and June 30, 1899, there was disbursed by me for the institutions under the Board of Control the sum of $1,124,308.71 for various purposes: For general support, $773,917.09; for salaries and wages, $117,930.88; for repairs and contingent expenses, $28,542.80; for new buildings, $145,-242.11 ($121,774.00 was on account of the Cherokee Hospital contracts entered into by the old Commission in 1896 and 1897) and $58,675.83 for miscellaneous expenses of the institutions.

The disbursements of revenue from the State Treasury for each of the institutions during the past fiscal year were as follows:

INSTITUTION.	LOCATION.	AMOUNT.
College for Blind	Vinton	$ 25,882.65
Industrial Home for Blind	Knoxville	15,773.77
Feeble-Minded	Glenwood	107,756.68
Industrial School, boys	Eldora	48,168.92
Industrial School, girls	Mitchellville	19,141.88
Hospital for Insane	Cherokee	122,205.79
Hospital for Insane	Clarinda	134,758.98
Hospital for Insane	Independence	141,712.77
Hospital for Insane	Mt. Pleasant	117,719.53
Penitentiary	Anamosa	131,213.75
Penitentiary	Ft. Madison	85,136.98
School for Deaf	Council Bluffs	45,409.77
Soldiers' Home	Marshalltown	84,273.10
Soldiers' Orphans' Home	Davenport	45,317.14
Total		$1,124,388.71

For details respecting the purposes for which the foregoing disbursements were made see tables 183–197.

The disbursements shown above are simply the amounts actually checked out of the Treasury during the year. They do not exhibit the actual cost of the institutions to the State during such time. In June, 1898, the officers and trustees of several institutions made expenditures that were for their maintenance during July, owing to the fact that the Board of Control could not require estimates of expenses prior to July 1st. Moreover, each institution had on hand a greater or less amount of supplies that properly should be charged to the expenses of the past year. Further, none of the bills for June, 1899, were paid until July, after the close of the biennial period, and are not included in the above exhibit, and none of the earnings for June are shown, they being paid into the Treasury in July. Finally, all of the receipts of revenue from the institutions for the year and the amount of unexpended contingent funds in the hands of Superintendents should be deducted in order to obtain the net cost of the several institutions.

METHOD OF DISBURSING FUNDS.

These disbursements are made by Treasury checks, upon receipts of the abstract of the bills of each institution from the Board of Control and of Auditor's warrants to meet the amount of the bills audited and allowed. The Treasurer of State now performing all the duties previously imposed upon the local Treasurers, the warrants for the institution are all drawn to

my order. As soon as received from the Auditor their proceeds are deposited in the two depositories select d for the State Institutions. The banks selected by me were the Des Moines National Bank and the Valley National Bank, both of Des Moines. All disbursements for the Insane Hospitals and the School for the Deaf at Council Bluffs and the College for the Blind at Vinton are made through the Des Moines National Bank, and all payments on account of the State Penitentiaries, State Industrial Schools and the Soldiers' Home and Soldiers' Orphans' Home are made through the Valley National Bank, each being a depository for seven institutions.

Upon these depositories treasury checks are drawn and mailed to all parties mentioned in the Board of Control's abstract. The check is so designed as to show the authority for its issue and the institution on account of which it is issued. When returned to the Treasury at the end of each month by the depositories the checks are receipts for the payment of all bills contracted by the institutions and allowed by the Board of Control. They are filed away according to institutions, thus making easy any investigation of the condition of an account.

AUDITING THE INSTITUTION ACCOUNTS.

The Act creating the Board of Control and making the Treasurer of State the Treasurer for the institutions under its jurisdiction, increased the financial responsibilities of the Treasurer's office several millions of dollars in the course of a biennial period. But it made no provision whatever for auditing his accounts as Treasurer of the State Institutions. While the original bill was pending in the Legislature I called the attention of the framers of the measure to the oversight but it was not remedied.

The situation was extraordinary. I was given an immense authority and responsibility and no method was provided for official inspection and certification as to whether all moneys deposited with me as Treasurer of the institutions were fully accounted for and disbursed to the proper parties in accordance with law. I doubt if any officer was ever before clothed with such financial responsibilities with such freedom from supervision.

The present Treasurer, however, although the assumption of the framers of the Act that the Treasurer of State would faithfully perform the duties assigned him might be taken as flattering in the extreme, did not care to exercise the powers of his office free from inspections. He did not care to subject

himself to the suspicion that could easily and naturally would arise if no one officially audited his accounts. For the purpose of self-protection, therefore, and because he believed that every public officer handling public funds should have his accounts and financial transactions regularly inspected by some official outside his Department, he asked his colleagues in the Executive Council to appoint two accountants to inspect the institution accounts for the six months ending December 31, 1898, and to have the report of their findings spread upon the record of the proceedings of that body. My request was acceded to. (See Record of Council for 1899, pages 149–150). Perceiving that I should have to make such requests periodically unless the matter was formally ordered, I presented the following resolution to the Executive Council and moved its adoption:

A RESOLUTION: Whereas, the provisions of Chapter 118 of the Acts of the Twenty-seventh General Assembly, creating the Board of Control of State Institutions, makes the Treasurer of State the financial officer of the fourteen institutions affected by said act who shall receive, take charge of and disburse all moneys for such institutions in accordance with law (Sections 38, 39 and 42); and

Since said act designates no officer or persons, and provides no method or time for auditing the accounts and transactions of the Treasurer of State as the Treasurer of the several State institutions herein referred to; and

As it is the particular wish of the present Treasurer of State that his accounts and official acts as the financial officer of the aforesaid institutions be regularly audited and certified to by proper accounting officers designated for such purpose by the Executive Council; therefore be it

Resolved, That the Governor [Secretary of State] and Auditor of State shall regularly appoint two expert accountants, the two so designated to act as a committee to examine the books and vouchers of the Treasurer of State in so far as they relate to his duties and responsibilities as the financial officer of the State institutions under the Board of Control, and to make a written report of the result of their findings to the Executive Council, which report shall be spread upon the minutes of said Council. Such examinations by the aforesaid committee of accounts shall be made quarterly, between the first and seventh days of the months of January, April, July and October.

This resolution, with the addition of the Secretary of State's name, was unanimously adopted April 1, 1899. (See Record, pages 189–190.) Since then my accounts have been audited in accordance with the directions of the resolution by two accountants, one from the Governor's office and one from the Auditor's office. This regulation, however, should be made a statutory requirement.

COMPARISON OF COSTS OF THE INSTITUTIONS UNDER THE MANAGEMENT OF TRUSTEES AND UNDER THE BOARD OF CONTROL.

The relative or comparative cost to the State of the institutions under the Board of Control and under the Trustee system which prevailed during the first fiscal year of the last biennial period is a subject of considerable public interest at this time. So far as this report can afford comparisons of cost they necessarily relate to financial transactions as shown by the disbursements of revenue from the Treasury for the institutions.

In making a comparison of the disbursements of revenue during the last year of the biennial period under the Board of Control with the first year under the Trustees a number of facts, as previously indicated, must be taken into consideration. For instance, there appears among the disbursements authorized under the Board of Control the payment of $121,774 in January of this year for the Cherokee Hospital. That amount was disbursed on account of contracts entered into by the original Cherokee Commissioners in 1897 with the firm of Butler-Ryan Company of St. Paul for the erection of the present buildings a year or so before the appropriations were available, which contracts the present law directed the Board of Control to honor. It was not a matter concerning which the Board of Control had any responsibility or discretion, and the amount disbursed properly should be charged against the disbursements made under the Trustees.

Again, in arriving at the actual or net cost of institutions various matters must be taken into consideration. Thus, on July 1, 1897, there was on hand at each institution varying amounts of supplies that were purchased prior to that date but were used during the fiscal year of 1897–98. The Trustees for some of the institutions made various expenditures just before going out of office that properly should be charged against the institutions for the second year. Again, at the close of the period, June 30, 1899, the heads of the institutions had, besides various amounts of unused "contingent" fund in their possession, sundry supplies on hand, all of which should be considered in arriving at the net cost of institutions. And finally, the expenses of June, 1899, were not paid nor the receipts for June received until July following, and thus cannot be included in the report of the financial transactions of the Treasury for the biennial period ending June 30, 1899. So far, however, as

fiscal years are concerned the comparison of the disbursements of one year with another will show the actual cost of these institutions to the taxpayers for the years considered, so far as can be shown by the transactions of the Treasury.

Another fact that should not be lost sight of in judging the results of the present law and the Board of Control's management is the shortness of the time the new law has been in force. The full effects of the new law can not be fully determined or appreciated from the showings of one year. Time and experience are required to tell us what all the advantages are of the new method of control, as well as what the defects of the law are.

Bearing these facts in mind the following tables showing the net cost of the institutions for the two fiscal years will be of interest. The net cost for the first year, ending June 30, 1898, is obtained by adding to the cash balances in the hands of the local Treasurers July 1, 1897, the warrants issued to them for the year succeeding that date and then deducting the amount by them refunded to the State Treasury, namely the balances in the local treasurer's hands on June 30, the close of the fiscal year 1897–98. For the year under the Board of Control the net cost is the amount disbursed from the Treasury less the receipts of revenue from the institutions:

COST OF INSTITUTIONS UNDER BOARDS OF TRUSTEES FOR YEAR ENDING JUNE 30, 1898.

INSTITUTION AT—	Local treasury balances July 1, 1897.	Warrants issued.	Refunds to State Treasury.	Net cost.
Vinton	$ 6,835 64	$ 39,607.51	$ 10,937.88	$ 35,505.27
Knoxville	3,136.90	11,012.10	1,196 31	12,953.69
Glenwood	18,144 49	180,147.63	1,240 58	197,051 54
Eldora	10,923.66	75,246 06	1,266.03	84,903 69
Mitchellville	1,2.9 44	24,570 07	.....	25,789.51
Cherokee	....	139,734 42	....	139,734 42
Clarinda	2,747 48	167,156 60	6,113.38	163,790.70
Independence	19,198.63	170.332 60	4,560.67	184,970.56
Mt. Pleasant	20 980.12	161,813.72	839.37	181,954.47
Anamosa	19,366 65	137,400.63	7,351 83	149,415 45
Ft. Madison	1.016 70	42,390.73	7,743.36	35,664 07
Council Bluffs	4,623.95	69,836 48	1,434 58	73,025 85
Davenport	2,646.59	61.675.08	197.00	64,124 67
Marshalltown	11,292 54	82,314 73	2,383.39	91,223.88
Total	$122,142.79	$1,363,238.36	$15,263.38	$1 440,117.77

COST OF INSTITUTIONS UNDER BOARD OF CONTROL FOR YEAR ENDING JUNE 30, 1899.

INSTITUTION AT—	Treasury disbursements.	Receipts from.	Net cost.
Vinton	$ 25,892 65	$ 1.297.42	$ 24,595.23
Knoxville	15,773.77	8,661.56	7,112.21
Glenwood	107,756 68	1.015.19	106,741 49
Eldora	48,103.92	2,010.73	46,093 19
Mitchellville	19,141.88	1,239 28	17,902.60
Cherokee	122,205 79	494.97	121,710.82
Clarinda	134.758.98	2 347.13	132.411 85
Independence	141,713 77	6.702 22	135,011.55
Mt. Pleasant	117,710.53	2,575.45	115,135 08
Anamosa	131,213 75	6,316 34	124,897.41
Ft. Madison	85,136 98	42,941.65	42.195 32
Council Bluffs	45,409.77	2,501 05	42,908.72
Davenport	45,217 14	392 95	44,824 19
Marshalltown	84,273.10	9,744 62	74,528.48
Board of Control	.....	.....	24,558.90
Total	$1,124,308.71	$ 88,240.57	$1,060,627.04

COMPARISON OF COSTS.

INSTITUTION AT—	Trustees.	Board of Control.	Increase.	Decrease.	Per cent increase.	Per cent decrease.	Cost for biennial period.
Vinton	$ 35,505 27	$ 24.595.23	.....	$10,910 04	....	31	$ 60,100.50
Knoxville	12,953.69	7,112.21	.....	5,841 48	..	45	20,065.90
Glenwood	197.051.54	106,741.49	.....	90,310 05	....	46	303,793 03
Eldora	84,903 69	46,093.19	.....	38,810 50	....	46	130,996.88
Mitchellville	25,789.51	17,902.60	.....	7,886 91	..	31	43,692.11
Cherokee	139,734 42	121,710.82	.....	18,023 60	..	13	261,445.24
Clarinda	163,790.70	132,411 85	.....	31,378 85	...	19	296 202 55
Independence	184.970.56	135,011.55	.....	49,959.01	....	27	319,982 11
Mt Pleasant	181,954.47	115,135 08	.....	66,819 39	....	36	297,089 55
Anamosa	149,415 45	124.897.41	.....	24,518 04	....	16	274,312 86
Ft. Madison	35,664 07	42.195.32	$6,531.25	.....	18		77,859 39
Council Bluffs	73,035 85	42.908 72	.....	30,127.13	....	41	115.944.57
Davenport	64 124 67	44.824.19	.....	19,300 48	....	30	108,948 86
Marshalltown	91,223 88	74,528.48	.....	16,695 40	...	18	165,752.36
Total	$1,440,117.77	$1,036,068.14	$6,531.25	$410,580.88	....	..	2,476,185.91

The results just exhibited need no commentary. They speak for themselves. With but one exception there was a decrease of cost in every institution for the year under the Board of Control compared with the year preceding under Boards of Trustees. The total cost fell from $1,440,117.77 to $1,060,627.04, a decrease of $379,490.73, or 26.9 per cent. If we take out the disbursement on account of the Cherokee contracts of $121.774 and add it to the first year, the relative cost would be $1,561,891.77 under the Trustees, and $938,885 04 under the Board of Control, a decrease of $323,006.73, or 39.9 per cent.

In considering these decreased expenditures under the Board of Control, it should be remembered that in 1898 the Twenty-seventh General Assembly, which created the Board, cut down very materially the appropriations for the institutions which were placed under their control. They were reduced some $550,000 compared with the appropriations of the Legislature in 1896. The reductions were a part of the economies enforced to wipe out the then existing Treasury deficit.

The amount of unexpended balances to the credit of each institution under its jurisdiction is interesting as showing the economical management of the Board of Control. The following summary shows the amounts which might have been expended during the past year:

UNEXPENDED BALANCES OF APPROPRIATIONS, JUNE 30, 1899.

INSTITUTION AT—	Support.	Contingent and repair.	Buildings.	Miscellaneous.	Total.
Vinton	$ 14,288.69	$ 6,426.64	.....	.....	$ 20,715.33
Knoxville	4,152.63	2,180.39	.....	$ 550.06	6,833 10
Glenwood	3,683 22	989 22	.....	125.52	4,797.96
Eldora	3,803.73	2,423.96	$ 2,057.28	.....	8,284.97
Mitchellville	2,330.89	456 29	1,500.00	4.60	4,291 78
Cherokee	489.29	409 14	2,794.21	.....	3 692 64
Clarinda	10,665 06	3,442.78	451.86	207.05	14,767.75
Independence	14,981.78	1,172 64	.....	.....	16,154.42
Mt. Pleasant	5,119 03	3,609 74	.....	300.19	9,028 96
Anamosa	3,812.15	585.80	19,570.89	4,765.69	28,734 53
Ft. Madison	12,653 42	1,210.31	5,228.51	3,075 64	22,167 88
Council Bluffs	9,293.64	4,318.21	.....	200.00	13,811.85
Davenport	7,483.19	4,561.97	.....	175.62	12,220.78
Marshalltown	26,677.97	.....	473 00	.....	27,150 97
Total	$119,384.69	$ 31,888.09	$ 32,075 75	$9,404 39	$ 192,702 92

The most significant part of the table of balances just given is the column showing the unexpended balances in the support funds. Notwithstanding a general increase in the level of market prices during the past year, the Board of Control, by means of its large purchases of supplies in the open market upon the basis of competitive bids, was able to save over $100,000 to the taxpayers of the State. For the entire amount might have been expended if the Board had so chosen.

These savings, it is fair to presume, were not the result of unwise economies that were detrimental to the institutions. The character of the members of the Board of Control is a sufficient guarantee that such was not the case. They have been the fruits of the application of business principles and methods in the conduct of the fourteen institutions under the Board.

DIVISION—COLLEGE ENDOWMENT AND INTEREST.

ENDOWMENT AND INTEREST FUNDS OF THE IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS (AMES, IOWA).

(a) *Endowment Fund.*

The Endowment Fund of the Iowa State College of Agriculture and Mechanic Arts at Ames, in my possession as custodian of the college funds on July 1, 1897, amounted to $514,805.50, which sum was made up of $509,583.63 in mortgage bonds and $5,322.87 in cash. During the biennial period there was received from Mr. Herman Knapp, Treasurer of the College, $67,695.89, obtained from the proceeds of sales of lands given to the College by the National Government, which sum was added to the endowment fund. (See tables 204–207.)

During the period mortage bonds were paid off in whole or in part to the amount of $174,355.06. There was disbursed to the order of Mr. W. A. Helsell, Financial Agent of the College, the sum of $153,428.99 to be by him loaned out again upon farm mortgages. Bonds aggregating $13,683.63 were sent the Financial Agent for foreclosure proceedings. From Mr. Helsell were received new bonds, Nos. 640 to 703, for $153,300 and old bonds sent for foreclosure returned to the amount of $7,683.63. The College Endowment in the State Treasury at the close of business June 30, 1899, consisted of mortgage bonds to the amount of $482,833.57, and cash $88,621.96, or a sum total of $571,460.53 endowment.

(b) *The Morrill Endowment.*

Besides this endowment the College received from the National Government in July, 1897, $23,000 and in July, 1898, $24,000, in accordance with the provisions of the Morrill Act, passed by Congress in 1890 for the promotion of education in the agricultural and mechanical arts. Beginning with 1899 the College at Ames will receive each year $25,000 under the Morrill Act, it being the maximum amount appropriated by its provisions. By the terms of the act this Morrill Endowment is

devoted exclusively to instruction. The entire $47,000 of Morrill Endowment received during the biennial period was disbursed to the Treasurer of the College in five different installments. (See table 208.)

(c) *Interest Receipts and Disbursements.*

The amount of interest collected from the borrowers of the Endowment Fund between July 1, 1897, and June 30, 1899, was $75,775.10 as against $70,756.08, the collections for the two years preceding. A considerable portion of the increase in the interest received was from the bonus or penalty of 2 per cent exacted from parties who paid off their mortgage notes prior to maturity or at other than the times allowed in the conditions of the bonds. Interest receipts were the largest during December, 1898, when they footed up $10,510 40. On June 30, 1899, there were but twenty-seven bonds in my possession on which interest was delinquent and the most of those were only delinquent on coupons due October 1, 1898, and January 1, 1899. This is the best showing in this respect in many years past.

Of the interest receipts there was disbursed to the Treasurer of the College during the period $63,639.36, leaving a cash balance in the State Treasury of $13,079 24 June 30, 1899.

(d) *Uninvested College Funds.*

The investment of the Endowment Fund of the College has become a serious problem and it demands the immediate consideration of the Legislature. By the present law the Trustees are limited to investment of the fund in farm mortgages at not less than 6 per cent interest. (Code, section 2667.) During the past year the amount of endowment cash lying idle in the Treasury has increased from an average of $3,000 and $4,000 during July, August and September of 1897, up to approximately $100,000 during the past six months. This means that the College at Ames has suffered the loss of the interest on this amount for that time, and the work of the College will have to be curtailed correspondingly. The immediate reason for this condition of the finances of the College at Ames has been the payment of the mortgage notes by the borrowers. During December, 1898, and January, 1899, over $50,000 of mortgage bonds were paid off. How rapidly the amount of idle Endowment Fund increased in the Treasury will be appreciated from the following statement of the amount on hand on the first day of each month of the past fiscal year:

1898.		1899.	
July	$ 18,226.32	January	$ 78,239.95
August	18,866.32	February	96,169.95
September	7,571.32	March	106,702.95
October	19,891.32	April	9 ,473.96
November	36.381.32	May	92,057.96
December	40,881.32	June	85,189.96

The matter became so serious that the Board of Trustees of the College, at their meeting in January, voted to suspend the rule in force prior thereto, allowing parties to pay off their mortgage notes at other times than allowed in the bonds by paying a penalty of 2 per cent. The suspension has maintained ever since ordered.

The primary cause of the piling up of such an amount of uninvested funds has been the decline in the rate of interest in the last year. First class mortgages on farm lands, such as only the College authorities can take, cannot be easily obtained at 6 per cent since there is plenty of money in the market to be had at 5 per cent, and even at a less rate. There is every reason to expect that interest rates will not only go back to their former figure of a few years ago, but that they will remain below 6 per cent. The Legislature, therefore, if it would have the authorities of the College at Ames keep the Endowment Fund invested, should promptly reduce the minimum rate to 5, if not to 4½, per cent. If this is not done it is only a matter of a short time when the entire Endowment Fund of the College will be uninvested and lying idle in the State Treasury.

THE SPECIAL UNIVERSITY TAX.

In 1896 the Twenty-sixth General Assembly appropriated (Chapter 114, Acts Twenty-sixth General Assembly) for the erection of buildings for the State University at Iowa City the proceeds of an annual levy of one-tenth of a mill upon the taxable property of the State for a period of five years. In case the levy produced more than $55,000 in a year the excess was to be converted into the general revenue account of the Treasury. The gross collections from this levy by calendar years so far has been:

YEAR.	January 1st to June 30th.	July 1st to December 31st.	Total.	Warrants issued.	Balance.
1897	$ 27,583 72	$ 25,516 74	$ 53,100 46	$ 50,500 00	$ 2,600.46
1898	30,001 40	24,988 54	54,989.94	23,400.00	31,589.94
1899	30,987.79	.....	30,987.79	15,000.00	15,987 79
Total	.....	.....	$139,078 19	$ 88,900 00	$ 50,178 19

The above showing presents simply the receipts and disbursements of the University fund for each year. It does not show the exact amount to be credited to the levies for each year. Thus the receipts for January, 1898, belong to the levy of 1896 collected in 1897, and the receipts for January, 1899, belong to the levy of 1897 collected in 1898. Furthermore, in the collections of 1898 and 1899 there is a greater or less amount that is delinquent taxes of the levies of 1896 and 1897. The University is entitled only to the proceeds of the levy up to $55,000. Should the tax not equal the maximum amount allowed its appropriation is by so much reduced. It will be observed that there was a large balance of $50,178.19 to the credit of the University undrawn at the close of the biennial period.

LEVY EXTENDED ONE YEAR.

The last Legislature extended this Special Levy for another year (Chapter 75, Acts Twenty-seventh General Assembly) for the purpose of enabling the University to purchase books and restore their library building. The Act specifies that the Regents have authority to expend $41,900 for books and $13,100 for repairs, "and warrants shall be issued therefor, payable when the additional year's tax herein authorized is collected." The tax here authorized will be collected in 1902.

OUTSTANDING TIME WARRANTS PAYABLE IN 1902.

In pursuance of instructions from the Attorney-General, the Auditor of State has issued, upon the demand of the authorities of the University, warrants against the collections in 1902 to almost the entire amount. On September 16, 1898, warrants to the amount of $20,000, payable July 10, 1902, were issued; on October 12, 1898, $13,000 in warrants, payable November 1, 1902, were drawn; and on May 15, 1899, another warrant for $16,000 was issued, payable December 31, 1902. This makes a total of $49,000 of time warrants outstanding at the present time against the Special Levy to be collected in 1902.

Whether the language of Section 2 of Chapter 75 will bear the construction put upon it by the Attorney-General I will not presume to say. But I do not think that such a construction was contemplated by the members of the Legislature when the Act was passed. The Assembly in 1897 refused to give an additional one-tenth mill to the University at the one-day session on July 4, 1897, when the needs of the University were really urgent and worthy of immediate relief, and the next Assembly was generally adverse towards all appropriations for all institutions, in view of the then existing Treasury deficit. It is scarcely to be presumed that when the Assembly granted the extension of the appropriation for another year it was to be drawn nearly four years ahead of the time when its proceeds were specifically available. Such a method of obtaining State funds is not good financial policy for the State to pursue, and for many reasons should be discouraged if not absolutely prohibited. The authorities, in order to realize on such time warrants, probably had to discount them from 15 to 20 per cent on the three or four years' time they will run. This, of itself, means a very material reduction of the appropriation realized by the University. The State University should be the recipient of liberal appropriations, more so than it is at present, but its appropriations should be made outright and without subterfuge. If the State Treasury is unable to meet its demands on presentation, the money therefor should be obtained in the same manner now pursued in obtaining money on the State's warrants.

CHANGES IN METHODS OF ACCOUNTING.

Not the least important of the transactions of the Treasury Department during the last period were the changes wrought in the methods of accounting for, and preserving the records of, the operations of the Treasury. Experience and a large increase in the work of the department rendered apparent the inadequacy of some of the methods previously in force; and a system of accounts has been adopted which exhibits the financial transactions of the Treasurer of State more fully and clearly and more readily, at the same time permitting the performance of public business with greater dispatch.

Upon the taking effect of the act creating the Board of Control, the Treasurer of State, as the disbursing officer for the fourteen institutions affected, had to pay regularly every month all bills for goods purchased or for services rendered each institution. A Treasury check had to be mailed to each party to whom an institution was debtor, be the amount but a few cents or thousands of dollars. The only case where this requirement could be lessened was in case of the pay rolls of the institutions where the law permits one check for the entire amount to be sent to the head of the institution, who shall distribute the wages and salaries. It became necessary to devise a system for such disbursements and for accounting for them that would not only insure safety and reasonable dispatch in the transaction of the work but render all data relating to any account easy of access to any officer or citizen desirous of making an investigation.

(a) *Registers of Checks.*

In disbursing monies from the Treasury or the State Depositories in payment of Auditor's warrants, it had always been the custom to use check books, the checks being torn out and a stub left containing necessary references. The books of checks were furnished the Treasury and no two were alike in size or design. They were indifferently bound and the stubs, as a consequence, were unsightly; they were exceedingly difficult to file away so that they could be obtained easily for reference; and in the course of years the binding would generally loosen and rot and the leaves become more or less separated. In a word,—check stubs are the poorest kind of a public record for a department transacting a large volume of business. It was imperative that the records of the checks issued to pay the bills of the State Institutions be of a substantial and permanent character. The system adopted was the substitution of check registers for check stubs. Two registers were devised for the institution work. These registers were so designed as to show all the necessary data, such as the date drawn, the authority for issuing the check, the payee, and the deposits to meet the checks issued. These registers constitute in themselves complete records of all disbursements for the State Institutions under the Board of Control, and what is more, they are permanent record books. Into these registers the names of all parties to whom money is to be paid are entered as soon as the abstracts of bills are certified down by the Board of Control

and found to be correct. Not until such payees are so recorded are any checks made out. The checks are drawn from the registers and before mailed are compared with the abstracts.

The register of checks was adopted for all other accounts, namely, in disbursements of General Revenue, Agricultural College funds, and other funds. So that now instead of an unsightly collection of stubs of checks issued from the Treasury there are four registers that will record such transactions for a number of years, easily classified and put away and readily accessible whenever needed.

(b) *A Uniform Treasury Check.*

Prior to 1898 the checks issuing from Iowa's Treasury were of all sizes, designs and qualities of paper, the banks, as State Depositories, each furnishing such forms of checks as best suited their convenience. There have been eight depositories for a number of years and the assortment of checks was somewhat various. As the Treasury checks issued to pay the numerous bills of the State Institutions go all over the State and to the leading commercial centers of the country, it was determined to use but one check and to endeavor to have it of such a design and character that it would establish itself as a distinctively Iowa Treasury check. The check adopted has, I think, attained this end.

For convenience in classification, two differently tinted checks, each bearing a portrait of a noted Iowan, are in use. For the general business of the Treasury a check tinted steel brown is used and an excellent likeness of Gov. James W. Grimes distinguishes it. For disbursements on account of the institutions the check is tinted yellow over the design in black ink, while the portrait of Gov. Samuel J. Kirkwood adorns it. Each check shows the purpose of its issue and in case of the institution checks, reference to the institution, the number and item numbers of the abstract of the Board of Control appear. When the latter come in at the end of each month they are classified according to institutions and filed in the order of their issue. No receipts are asked for in paying institution claims, the Treasury check serving as such when indorsed and cashed by the payee. Thus, when the checks are returned and filed, it is possible, with the present scheme of recording and classifying the checks, to find all the vouchers relating to any bill or claim of any of the fourteen institutions, if the Board has allowed it, within a few minutes.

(c) *Registers of Receipts.*

Following close upon the changes in the methods and records of disbursing monies from the Treasury a complete change was effected in the system of records of receipts issued for revenue paid into the Treasury. Having occasion to rearrange the records in the Treasury vault, it was found that the receipt stubs were in a very unsatisfactory state. Going back ten or fifteen years, many receipt stubs were missing; the majority were in various stages of disintegration; and with the small vault room it was impossible to classify them separately; they had to be piled up one on top of the other, making their use for reference difficult.

To secure more desirable as well as more durable records of receipts issued "Registers of Receipts" were devised. These are to receipts what check registers are to checks. Each register is designed for a particular class of revenue receipts. Thus there is a register for receipts given for payment of county taxes, collateral inheritance taxes, insurance and telephone taxes, etc., etc. Each register is ruled so as to show all essential data.

This scheme of registers instead of stubs of receipts commended itself for various reasons. First, it does away with the unsightly stub books and instead there is a substantial record book. These books will register receipts for six or eight years and when filled can be placed on the shelves with the journals and ledgers, and easily obtained when desired by anyone who wishes to make a minute investigation. Second, such registers enable the accountants to ascertain easily the amount of income from various sources at a moment's notice. Each register is practically a journal of receipts, say from insurance companies, fees, etc. By means of ruled columns it has been possible to attain to a considerable degree of classification. Thus in the case of the collateral inheritance tax, the register shows the number of the receipt, the number of the estate in the general record, the name of the decedent, the administrator, the county wherein decedent lived, then under classification known as "Basis for Tax" there is shown upon what the tax is paid, whether on legacies, personal property or real property. Third, each page of a register records fifty receipts issued which would require from twenty-five to fifty pages of receipt stubs to give the same references contained in the register. This means a very material reduction of time in compiling

returns from any source of revenue as well as of space saved in storage.

The system of registers has been generally applied throughout the work of the department with successful results. A new register has been devised for keeping account of the mortgage bonds of the Iowa State College at Ames, that is a decided improvement over the former mode of recording them. On a page of this register can be exhibited every transaction relating to a bond for twenty years, or the period of its duration.

(d) *A Uniform Treasury Receipt.*

Suggested by the changes in methods of accounting just described, a uniform Treasury receipt has been adopted. As with checks, there had been a miscellaneous assortment of receipts in use, in their place has been substituted a uniform lithographed receipt. For convenience in classification different tints distinguish the forms for different classes of revenue paid into the Treasury.

INCREASE IN THE ACCOUNTS AND BOOKKEEPING.

The great increase in the volume and variety of the business of the Department during the last period has necessitated a considerable increase in the bookkeeping and record work. Not only have more records been made necessary, but more elaborate records have been required in order to secure satisfactory accounting for the transactions of the Department. Thus, in the collection of the Collateral Inheritance Tax, it has been necessary to devise a Record of Estates Reported, a Register of Receipts of Taxes Paid, a Record of the Reports of County Attorneys and the Payment of Their Fees, a Record of Requisitions on the Auditor for their fees, a Record of Litigation. There will have to be devised a record for Life and Term Estates, Contingent and Deferred Estates subject to the Inheritance Tax. Along with these, many vouchers and forms, etc., have had to be adopted. It would be impossible to transact the business relating to this tax without such elaborate records.

The rulings of the Attorney-General upon the duties of the Treasurer of State respecting the accounts of the State Institutions under the Board of Control required the opening of journal and ledger accounts with all transactions for each institution. This alone has doubled the work of the bookkeeper.

Owing to the financial liability of the Treasurer of State in case appropriations are overdrawn (namely, should warrants in excess of the amount appropriated by law be issued), it has been found expedient and advisable to open ledger accounts with all appropriations. The Treasurer of State and his bondsmen are of course liable for the payment of warrants illegally issued, and it is essential that the Treasurer have complete accounts, so that he may know whether or not he should pay warrants presented to him for redemption. He cannot know whether an appropriation is overdrawn unless he maintains ledger accounts, and is able to check and stop an overissue by his balance books. The Treasurer of State cannot go back of a warrant and inquire into the vouchers certified to the Auditor upon which a warrant is issued, for the reason that it is not practicable, and for the further reason that the law places the duty of auditing and allowing claims upon the Auditor of State. But he can and should know what the Legislature has appropriated, and he should know when that appropriation has been exhausted for his own self-protection and the protection of his bondsmen.

Another substantial reason for opening such ledger accounts is that the Treasurer of State thereby will be able, not only to exhibit the condition of any account upon call, but that he will be able to classify the State's expenditures and set them out when required more easily and satisfactorily than he could do under the method of accounting heretofore in force in the Department. This means some additional work for the Department, but the advantages in the way of safeguards resulting amply justify the added labor.

RECOMMENDATIONS RESPECTING METHOD OF ISSUING WARRANTS.

In this connection I urge a slight change in the method of issuing State warrants, viz., that each warrant drawn by the Auditor of State against the Treasury shall show not only the section of the Code or Act authorizing its issuance, as is now the case, but shall also state in writing on the face of the warrant the purpose for which issued, for example, whether for salaries (and, if for salaries, for what office), expressage, coal, supplies, etc., etc. This plan is followed in the State of Illinois and to a greater or less extent by the Federal Government. It is already followed to some extent by the Auditor of

State in drawing warrants for the institutions under the Board of Control. It would be a wise safeguard to amend the law so that it would be obligatory in issuing all warrants.

SUMMARY OF RECOMMENDATIONS.

The references in brackets [ ] are to previous pages of the report where my reasons for urging the recommendations are given.

(1) An amendment to the statutes governing the remittances of State taxes by County Treasurers which would require the bulk of the county collections to be paid into the State Treasury quarterly instead of semi-annually in April and October as at present, so that the State's income would more nearly correspond with its expenditures. [See pp. xi–xiii.]

(2) The repeal of the discriminating tax on the gross income of foreign insurance companies and the restoration of the former uniform tax of 2½ per cent of their premiums or the imposition of the same tax on United States companies now assessed against foreign companies. [See pp. xiv–xviii.]

(3) Amendments to the statutes taxing telephone, telegraph and express companies which shall provide a penalty for failure to pay taxes due the State on or before the dates specified by law and which shall also provide for the compensation of County Attorneys in collecting any unpaid delinquent taxes. [See pp. xix–xx.]

(4) An amendment to section 2507 of the Code which shall make provisions for the reimbursement of Oil Inspectors when their receipts of fees for a month do not equal their salary and expenses as allowed by said section. [See pp. xxii–xxiii.]

(5) An amendment to section 9, chapter 160, acts Ninth General Assembly (1862), which shall permit the Treasurer of State to disburse swamp land indemnity fund received from the National government direct to the county authorities and thus relieve the counties of the expense of sending an agent to Des Moines to obtain such funds, as now required. [See p. xxiv.]

(6) An amendment to the statutes governing officers regularly receiving fees which must be paid into the State Treasury, which shall require such officers to make detailed reports to the Treasurer of State of the fees received and paid out by them and due the State at least quarterly, and which shall also give authority to the Treasurer of State to call upon such officials for such detailed reports, if they fail to make them; and further the

Treasurer of State to be given authority to require written statements of all persons paying money into the State Treasury, such statements to show the date, purpose and period covered, if any, of such payment. [See p. xxv.]

(7) Provision for the systematic examination of the accounts of State officers regularly receiving fees or moneys due the State by accountants or inspectors appointed by the Treasurer of State; said accountants to make reports which shall be placed on file in the Treasury department. [See pp. xxv–xxvii.]

(8) An amendment to the statutes and rules and regulations governing the assessment of the Collateral Inheritance Tax whereby discretion and authority would be given the courts to waive the appraisement of an estate where it consists of stocks, notes and securities, and the administrator is willing to charge himself with the face value thereof plus interest or earnings. [See pp. xxxix–xl.]

(9) The enactment of a definite and uniform procedure for appraising life and term estates subject to the Collateral Inheritance Tax. [See page xl.]

(10) The establishment of uniform fee or fees for the compensation of appraisers of property subject to the Collateral Inheritance Tax. [See p. xl.]

(11) The appointment of Probate Inspectors by the Treasurer of State, who shall, under the latter's direction, investigate the county records and report estates subject to the Collateral Inheritance Tax. [See p. xlii.]

(12) The substitution for the present fees allowed County Attorneys for services in the collection of the Collateral Inheritance Tax of one fee of 5 per cent of the tax collected from an estate up to $150. And in cases where issues are joined in a suit in court and argument is made the fee to be 10 per cent up to $150. [See p. xlvii.]

(13) An amendment to chapter 87, Acts Twenty-seventh General Assembly, which shall empower the Treasurer of State to appoint a solicitor who shall assist the Treasury Department as a legal adviser and as attorney in th [illegible] of suits in which the department is involved, more [illegible] collection of the Collateral Inheritance Tax [illegible] other for be a graduate of a law school and a lawyer [illegible] al, practice before the Iowa bar. [See pp. lii–liii.]

(14) An amendment to chapter 4, title 7 of the Code making it obligatory upon administrators, executors and trustees to

file copies of their inventories and final reports of estates liable for the Inheritance Tax with the Treasurer of State. [See pp. liii–liv.]

(15) The restriction of the so-called exemption of $1,000, allowed in computing the Collateral Inheritance Tax, exclusively to the brothers and sisters of a decedent, resident in Iowa. [See p. liv.]

(16) The establishment of a graduated tax upon Collateral Inheritances; the rate on residents of Iowa to remain the same as at present, viz., five (5) per cent; the rate on residents of other States of the United States to be seven (7) per cent, and the rate for foreign heirs receiving an estate to be ten (10) per cent. [See p. lv.]

(17) An amendment to section 42, chapter 118, Acts of the Twenty-seventh General Assembly which shall make the quarterly auditing of the accounts of the Treasurer of State, as the treasurer of the institutions under the Board of Control, a statutory requirement. [lix–lx.]

(18) The reduction of the rate of interest at which the Trustees of the Iowa State College of Agriculture and Mechanic Arts at Ames may loan the endowment fund from 6 to 4 per cent—at the least to 4½ per cent—in order to prevent the piling up of uninvested college funds in the State Treasury. [See pp. lxvi–lxvii.]

(19) The prohibition of the issuance of time warrants against special funds or special tax levies. [See pp. lxviii-lxix.]

(20) An amendment to paragraph 8 of section 89 of the Code, which shall provide that all warrants on the state Treasury, issued in consequence of legislative appropriations, shall show on the face thereof not only the section of the Code or Act authorizing the same, but shall state in writing the purpose for which it is issued. [lxxiv.]

All of the foregoing is respectfully submitted for your consideration and for the information of the members of the General Ass[illegible]
lar[illegible]y re[illegible]
which sha[illegible]
Trea[illegible]

JOHN HERRIOTT,
Treasurer of the State of Iowa.

TABULATED STATEMENTS

OF THE

Transactions of the Treasury

ERRATA

Page 1. Last line beginning July 1, 1887, should read *July 1, 1897.*

Page 79. Grand total of receipts from corporations given as $204,064.89 should read *$375,596.57.*

Pages 123–128. Under Monroe, Osceola, Poweshiek and Taylor counties the statement "no estates reported from the collateral inheritance tax" should read "no estates reported as liable for the collateral inheritance tax."

TABULATED STATEMENTS

OF THE

Transactions of the Treasury

OF THE

State of Iowa

showing receipts of revenue from all sources, and the disbursements of the same in payment of legislative appropriations; the collection of the collateral inheritance tax; receipts and disbursements of moneys on account of institutions under Board of Control; and receipts and disbursements of the endowment and interest funds of the Iowa State college at Ames, etc.,

For the biennial fiscal period

Beginning JULY 1, 1887, and ending JUNE 30, 1899.

Division

General Revenue

TABLE No. 1—SHOWING QUARTERLY RECEIPTS AND DISBURSEMENTS OF GENERAL FUND, BETWEEN JULY 1, 1897, AND JUNE 30, 1899.

Receipts.

July 1, 1897.	Cash on hand	$ 36,672.96
Sept. 30, 1897.	Revenue received from July 1st to date	203,671.15
Dec. 31, 1897.	Revenue received from Oct. 1st to date	743,608.46
Mar 31, 1898.	Revenue received from Jan. 1st to date	492,741.18
June 30, 1898.	Revenue received from April 1st to date	910,477.11
Sept. 30, 1898.	Revenue received from July 1st to date	255,195.33
Dec. 31, 1898.	Revenue received from Oct. 1st to date	806,475 53
Mar. 31, 1899.	Revenue received from Jan. 1st to date	581,860.24
June 30, 1899.	Revenue received from April 1st to date	1,086,374.29
Total		$ 5,116,076.25

Disbursements.

Sept. 30, 1897.	State warrants redeemed	$175,950.67	
	Interest paid on same	95.11	$ 176,045.78
Dec. 31, 1897.	State warrants redeemed	683,235.27	
	Interest paid on same	15,026.05	698,261.32
Mar. 31, 1898.	State warrants redeemed	504,256.08	
	Interest paid on same	4,859.53	509,115.61
June 30, 1898.	State warrants redeemed	935,809.39	
	Interest paid on same	19,116.86	954,926.25
Sept. 30, 1898.	State warrants redeemed	212,071.93	
	Interest paid on same	2,486.29	214,558.22
Dec. 31, 1898.	State warrants redeemed	704,713.83	
	Interest paid on same	8,422.23	713,136.06
Mar. 31, 1899.	State warrants redeemed		556,434 97
June 30, 1899.	State warrants redeemed	840,815.17	
	Interest paid on same	7,780.50	848,595.67
June 30, 1899.	Cash on hand		445,002.37
Total			$ 5,116,076.25

I. RECEIPTS OF TAXES FROM COUNTIES.

Collected in accordance with the following sections of the code of 1897: State revenue, section 1380; Insane, section 2308; Blind, section 2716; Deaf, section 2726; Feeble-minded, section 2697; Orphans' home, section 2687; Special University, section 2644.

TABLE No. 2—ADAIR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 17, 1897	$ 232.30	.....	.....	.....	.....	.....	$ 8 28	$ 240.58
Aug. 16, 1897	171 70	.....	.....	.....	.....	.....	6.37	178.07
Sept. 16, 1897	718.65	.....	.....	.....	.....	.....	26.73	745.38
Oct. 18, 1897	3,372.53	$ 942.50	.....	.....	.....	.....	128.79	4,443.82
Nov. 17, 1897	949.25	.....	.....	.....	.....	.....	35.16	984.41
Dec. 17, 1897	450.31	2,000.00	.....	.....	.....	.....	13.15	2,463.46
Jan. 17, 1898	189.96	886.67	.....	.....	$ 18.60	$ 33.32	5.01	1,133.56
Feb. 17, 1898	188 50	1,000.00	.....	.....	27.81	.....	5.83	1,222.14
March 23, 1898	642.14	.....	.....	.....	.....	8 33	26.24	676.76
April 18, 1898	3,768.57	857.27	.....	.....	.....	16.66	134.59	4,777.09
May 17, 1898	193.26	.....	.....	.....	50.71	58.31	6.73	309.01
June 17, 1898	269.95	.....	.....	.....	.....	.....	6.93	276.88
July 7, 1898	235.67	.....	.....	.....	.....	.....	8.39	244.06
Aug. 17, 1898	172.80	869.27	.....	.....	36.18	13.05	6.18	1,097.48
Sept. 19, 1898	843.35	.....	.....	.....	.....	.....	30.11	873.46
Oct. 17, 1898	3,585.44	.....	.....	.....	.....	.....	131.06	3,716.50
Nov. 17, 1898	683.61	958.58	.....	.....	15.79	.....	24.40	1,682.33
Dec. 17, 1898	336.02	2,925.15	.....	.....	.....	8 33	11.93	3,281.43
Jan. 9, 1899	198.14	.....	.....	.....	.....	.....	5.49	203.63
Feb. 16, 1899	397.67	.....	.....	.....	.....	.....	12.43	410.10
March 17, 1899	679 35	974.56	.....	.....	36 28	.....	21.23	1,711.42
April 17, 1899	4,218.97	.....	.....	.....	28.84	.....	135.87	4,383.68
May 17, 1899	261.78	1,039 13	.....	.....	.....	.....	8.17	1,309.08
June 17, 1899	240.75	.....	.....	.....	.....	.....	5.37	246.12
Total	$23,000 67	$12,453.08	.....	.....	$ 214.21	$ 138.00	$ 804 44	$36,610.40

TABLE No. 3—ADAMS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 15, 1897	$ 41.80	$ 7.74	.....	.....	.....	.....	$ 1.54	$ 51 08
Aug. 11, 1897	192 96	35 73	.....	.....	.....	.....	7.15	235 84
Sept. 17, 1897	325.39	60.25	.....	.....	.....	.....	12.06	397.70
Oct. 18, 1897	2,996.64	547 49	.....	.....	.....	.....	109 48	3,653 61
Nov. 13, 1897	726.89	134 61	.....	.....	.....	.....	26 92	888.42
Dec. 14, 1897	219 39	40.64	.....	.....	.....	.....	8.12	268 15
Jan. 10, 1898	151.17	71 68	.....	.....	.....	.....	4.31	227 16
Feb. 4, 1898	261.25	32 81	.....	.....	.....	.....	6.56	300 62
March 4, 1898	515.09	53 59	.....	.....	.....	.....	18 03	586.71
April 16, 1898	3,467.45	607.42	.....	.....	.....	.....	121.50	4,196.37
May 7, 1898	124 97	22 20	.....	.....	.....	.....	4.45	151 62
June 18, 1898	144.96	26 16	.....	.....	.....	.....	5.16	176 28
July 14, 1898	89.92	16 05	.....	.....	.....	.....	3.22	109.19
Aug. 6, 1898	105 04	17.86	.....	.....	.....	.....	3.57	126 47
Sept. 7, 1898	276.92	48.66	.....	.....	.....	.....	9.73	335.31
Oct. 20, 1898	3,573 90	626.43	.....	.....	.....	.....	125 32	4,325 65
Nov. 18, 1898	502.80	89.79	.....	.....	.....	.....	17.95	610 04
Dec. 12, 1898	113 08	15 37	.....	.....	.....	.....	3 07	131 52
Jan. 13, 1899	169 02	20 21	.....	.....	.....	.....	4.94	194 17
Feb. 9, 1899	211.46	42.05	.....	.....	.....	.....	6.45	259 96
March 8, 1899	493.45	78 10	.....	.....	.....	.....	15.42	586 97
April 22, 1899	3,996.99	624 53	.....	.....	.....	.....	124.91	4,746 43
May 8, 1899	216.58	19 87	.....	.....	.....	.....	3.98	240 43
June 6, 1899	154.45	25 13	.....	.....	.....	.....	4.70	184 28
June 24, 1899	.....	.....	.....	$ 12 72	$ 447 57	.....		460 29
Total.....	$ 19 071.07	$ 3,264.37	.....	$ 12.72	$ 447.57	.....	$ 648.54	$ 23,444 27

TABLE No. 4—ALLAMAKEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 27, 1897	$ 177.72	.....	.....	.....	.....	.....	$ 4.35	$ 182.07
Sept. 7, 1897	442 42	$ 348.34	.....	.....	.....	.....	14 71	805.47
Oct. 13, 1897	2,679 80	.....	.....	.....	.....	.....	78.74	2,758.54
Nov. 18, 1897	388.95	200.00	.....	.....	.....	.....	12 88	601.83
Dec. 17, 1897	453 24	.....	.....	.....	.....	.....	10.83	464 07
Jan. 24, 1898	298 35	.....	.....	.....	.....	.....	7.73	306.08
Feb. 14, 1898	716 48	.....	.....	.....	.....	.....	25 40	741 88
March 16, 1898	1,410 14	.....	.....	.....	.....	.....	48.03	1,458.17
April 1, 1898	1,000.00	.....	.....	.....	.....	.....	.....	1,000.00
April 4, 1898	609 44	.....	.....	.....	.....	.....	.....	609 44
April 14, 1898	2,400 77	610.61	.....	.....	.....	.....	123 34	3,134.72
May 18, 1898	418 41	.....	.....	.....	.....	.....	14 22	432.63
June 11, 1898	125 39	.....	.....	.....	.....	.....	4 33	129.72
July 15, 1898	188 54	.....	.....	.....	.....	.....	6.34	194.88
Aug. 13, 1898	111.55	.....	.....	.....	.....	.....	4.60	116.15
Sept. 8, 1898	248.96	400 00	.....	.....	.....	.....	8 56	657.52
Oct. 17, 1898	2,759.91	.....	.....	$ .40	.....	.....	79.22	2,839.53
Nov. 10, 1898	535 75	.....	.....	.....	.....	.....	.....	535 75
Dec. 10, 1898	488.38	493.74	.....	.....	.....	.....	31.29	1,013.41
Jan. 10, 1899	458 06	.....	.....	.....	.....	.....	14.70	472.76
Feb. 10, 1899	1,044 41	.....	.....	.....	.....	.....	21 22	1,065.63
March 20, 1899	1,958.33	.....	.....	.....	.....	.....	41.67	2,000.00
March 30, 1899	3,550.05	.....	.....	.....	.....	.....	200.00	3,750.05
May 15, 1899	1,115.37	.....	.....	.....	.....	.....	.....	1,115.37
May 22, 1899	.....	1,500.00	.....	.....	.....	.....	.....	1,500.00
June 26, 1899	500.00	.....	.....	.....	.....	.....	.....	500.00
Total....	$ 24,080 42	$ 3,552.69	.....	$ .40	.....	.....	$ 752 16	$ 28,385.67

TABLE No. 5—APPANOOSE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 15, 1897	$ 128.52	.....	.....	.....	.....	.....	$ 4 76	$ 133.28
Aug 14, 1897	172.36	.....	.....	.....	.....	.....	6 38	178 74
Sept. 15, 1897	630.90	.....	.....	.....	.....	.....	23 11	654 01
Oct. 22, 1897	2,981 00	.....	.....	.....	.....	.....	124 34	3,105 34
Nov. 23, 1897	1,393.59	.....	.....	.....	.....	.....	49 89	1,443 48
Dec. 14, 1897	518.12	.....	.....	.....	.....	.....	16 28	534.40
Jan. 17, 1898	225.30	.....	.....	.....	.....	.....	6.76	232 06
Feb. 17, 1898	527 72	.....	.....	.....	.....	.....	17.76	545 48
March 16, 1898	998.26	.....	.....	.....	.....	.....	42 73	1,040 99
April 29, 1898	4,485.96	.....	.....	.....	.....	.....	172.81	4,658.77
May 20, 1898	468 78	.....	.....	.....	.....	.....	13.72	482 50
June 20, 1898	146 65	.....	.....	.....	.....	.....	5 07	151.72
July 18, 1898	100 58	.....	.....	.....	.....	.....	3.50	104.08
Aug. 16, 1898	147.61	.....	.....	.....	.....	.....	5.03	152.64
Sept. 17, 1898	486.39	$ 1,632.12	.....	$ 10 40	$ 66.75	.....	16.91	2,202 57
Nov. 3, 1898	3,974 03	.....	.....	.....	.....	.....	152 37	4,126.40
Nov. 23, 1898	765.28	.....	.....	.....	.....	.....	25.74	791.02
Dec. 10, 1898	473 0[illegible]	.....	.....	.....	.....	.....	15 81	488 85
Jan. 10, 1899	412.35	.....	.....	.....	.....	.....	5 04	417.39
Feb. 7, 1899	569.66	3,960 07	.....	.....	.....	.....	17.39	4,547.12
March 11, 1899	977 56	.....	.....	.....	.....	.....	29 11	1,006.67
April 27, 1899	4 945 08	1,007 04	.....	.....	.....	.....	163 58	6,115.65
May 20, 1899	515 39	.....	.....	.....	.....	.....	16 56	531.95
June 16, 1899	386 77	.....	.....	.....	.....	.....	11 84	398.61
Total...	$ 26.430 85	$ 6,589 23	.....	$ 10.40	$ 66.75	.....	$ 946 49	$ 34,043.72

TABLE No. 6—AUDUBON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 10, 1897	$ 195 64	.....	.....	.....	.....	$ 16.67	$ 7.21	$ 219 52
Aug. 12, 1897	101 07	$ 401 00	.....	.....	.....	.....	3 69	505 76
Sept. 11, 1897	1,425.55	.....	.....	.....	.....	16 67	42 1[illegible]	1,484.34
Oct. 13, 1897	3,436 22	.....	.....	.....	.....	16 67	127.34	3,580 23
Nov. 16, 1897	460 90	362.00	.....	.....	.....	16 67	17 06	856.63
Dec. 4, 1897	159 91	.....	.....	.....	.....	.....	6 31	176.22
Jan. 10, 1898	225 75	408 80	.....	.....	.....	16 67	7 80	659 02
Feb. 4, 1898	173 91	.....	$ 15.71	.....	.....	16 67	6 20	212.49
March 7, 1898	390 77	.....	.....	.....	$ 11.92	16 67	13 92	433 28
April 13, 1898	3,020 08	448.47	.....	$ .69	.....	16.67	96 80	3,582 71
May 14, 1898	165 68	.....	.....	.....	.....	31.34	5 96	204 98
June 14, 1898	207 57	.....	.....	5.14	.....	16.67	5 35	234 73
July 12, 1898	142.90	.....	.30	.....	.85	16 67	5 13	165 85
Aug. 15, 1898	130 92	448.07	.....	5.30	4 85	.....	4 70	593 84
Sept. 8, 1898	342 57	.....	.....	.....	.....	.....	12.28	354 85
Oct. 17, 1898	3,981.73	.....	.....	.....	.....	2 78	131 23	4.115.74
Nov. 15, 1898	547.80	292.50	.....	.....	.60	.....	19.57	860 47
Dec. 12, 1898	283 63	.....	.....	.....	.....	.....	10 13	293 76
Jan. 10, 1899	36.53	.....	.....	.....	.....	.....	.86	37.39
Feb. 15, 1899	167 04	293.83	.....	.....	3 05	.....	4 27	468.17
March 4, 1899	391 07	.....	.....	13 22	.....	.....	12 09	416 38
April 15, 1899	3,986 66	.....	.....	.....	1.65	.....	111.49	4,099.80
May 10, 1899	213.36	361.60	.....	.....	.....	16 00	7.47	633 43
June 12, 1899	91 04	.....	.....	.....	.....	20.00	2 91	113 95
Total.....	$ 20,318 28	$ 3,621 27	$ 16.01	$ 24 35	$ 22 92	$ 238 82	$ 661 89	$ 24.303 54

TABLE No. 7—BENTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 7, 1897	$ 227.15	.....	.....	.....	.....	.....	$ 7 83	$ 234 98
Aug. 12, 1897	204.57	.....	.....	.....	.....	.....	7.18	211 75
Sept. 8, 1897	623 68	.....	.....	.....	.....	.....	23.64	646.32
Oct. 14, 1897	6,000 00	.....	.....	.....	.....	.....	.....	6,000 00
Oct. 19, 1897	545.41	.....	.....	.....	.....	.....	261.97	807.38
Nov. 13, 1897	846.15	.....	.....	.....	.....	.....	30.36	876.51
Nov. 20, 1897	.....	$ 3,163.05	.....	.....	.....	.....	.....	3,163 05
Dec. 6, 1897	572.82	.....	.....	.....	.....	.....	15 60	588 42
Jan. 5, 1898	235.89	.....	.....	.....	.....	.....	7.85	243 74
Feb. 4, 1898	.....	.....	.....	$ 11.45	$ 65.22	.....	.....	76.67
Feb. 9, 1898	555.42	.....	.....	.....	.....	.....	19 80	575.22
Feb. 28, 1898	.....	1,403.13	.....	.....	.....	.....	.....	1,4 5.13
March 7, 1898	1,850.46	.....	.....	.....	.....	.....	61.80	1,912.26
March 31, 1898	.....	1,329.07	.....	.....	.....	.....	.....	1,329.07
April 20, 1898	9,853 39	.....	.....	.....	.....	.....	371.63	10,225.02
May 5, 1898	.....	1,259 07	.....	.....	56.73	.....	.....	1,315 80
May 11, 1898	303.07	.....	.....	.....	.....	.....	10 46	310.53
June 9, 1898	265.61	.....	.....	.....	.....	.....	9.23	274.84
July 8, 1898	184.27	.....	.....	.....	.....	.....	6 32	190.59
Aug. 5, 1898	118.82	.....	.....	.....	.....	.....	4.00	122 82
Sept. 7, 1898	588.62	.....	.....	.....	.....	.....	20.34	608 96
Oct. 18, 1898	6,968.01	.....	.....	.....	.....	.....	267.70	7,235 71
Nov. 14, 1898	1,054.36	.....	.....	.....	.....	.....	36.61	1,090.97
Nov. 28, 1898	1,301.53	.....	.....	.....	.....	.....	.....	1,301.53
Dec. 10, 1898	331.61	.....	.....	.....	.....	.....	10.15	341.76
Jan. 7, 1899	142.34	.....	.....	.....	.....	.....	4.66	147.00
Feb. 9, 1899	800.27	.....	.....	.....	.....	.....	24.96	825.23
Feb 16, 1899	.....	1,348.67	.....	.....	.....	.....	.....	1,348.67
March 8, 1899	.....	.....	$ 17.35	9.02	70.63	.....	.....	97.00
March 14, 1899	1,947.71	.....	.....	.....	.....	.....	60.87	2,008.58
March 15, 1899	12 17	.....	.....	.....	.....	.....	.46	12.63
March 16, 1899	.....	1,170.80	6.26	.....	58.32	.....	.....	1,235 38
April 22, 1899	11,131.48	.....	.....	.....	.....	.....	364.76	11,496 24
May 3, 1899	.....	1,179.20	.....	.....	.....	.....	.....	1,179 20
May 6, 1899	379.87	.....	.....	.....	.....	.....	11.79	391 66
June 10, 1899	287.23	.....	.....	.....	.....	.....	8.86	296.09
June 17, 1899	.....	.....	.....	.65	53.10	.....	.....	53.75
Total...	$ 47,328 91	$ 10,854.99	$ 23 61	$ 21.12	$ 304.00	.....	$ 1,647 83	$ 60,180 46

TABLE No. 8—BLACK HAWK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 17, 1897	$ 232.69	$ 960.87	.....	.....	$ 3.82	$ 31.12	$ 8.06	$ 1,236 56
Aug. 16, 1897	256 03	.....	.....	.....	.....	.....	9.21	265.24
Oct. 5, 1897	5,000.00	.....	.....	.....	.....	.....	.....	5,000.00
Oct. 21, 1897	1,851.12	.....	$ 3 60	.....	1.85	25.00	293 43	2,175.00
Nov. 16, 1897	861.54	1,070.07	.....	.....	.....	.....	25.17	1,956.78
Dec. 15, 1897	286.00	.....	.....	.....	.....	.....	9.22	295.22
Jan. 17, 1898	115.12	.....	.....	.....	7.93	76.67	3.43	203.17
Feb. 16, 1898	580.69	1,204.93	.....	.....	.....	.....	18.77	1,804.39
March 16, 1898	1,490.96	.....	.....	.....	.....	.....	56.14	1,547.10
April 12, 1898	7,000.00	.....	.....	.....	.....	.....	.....	7,000.00
April 23, 1898	1,584.84	1,194.67	.....	.....	.....	.....	340.92	3 120.43
May 12, 1898	324.75	.....	6.20	.....	38.18	25.00	11.34	401 47
June 17, 1898	242.37	.....	.....	.....	10.39	25.00	7.48	285.24
July 23, 1898	220 81	1,183.46	.....	.....	.....	.....	7.79	1,412.06
Aug. 12, 1898	247.39	.....	.....	.....	.....	.....	8.67	256.06
Sept. 19, 1898	808 78	.....	.....	$ 7.55	.....	.....	28.67	845.00
Oct. 7, 1898	6,000.00	.....	.....	.....	.....	.....	.....	6,000 00
Nov. 11, 1898	1,213.81	1,096.40	.....	.....	.....	.....	294.79	2,605.00
Dec. 13, 1898	467.85	.....	4 65	9.29	15.35	25.00	12.11	531.25
Jan. 28, 1899	134.44	1,191.20	.....	.....	.....	.....	8.14	1,333 78
Feb. 14, 1899	776 00	.....	.....	.....	.....	.....	24 00	800.00
March 13, 1899	1,703.92	.....	.....	.....	.....	.....	53 34	1,757.26
April 7, 1899	8,000.00	.....	.....	.....	.....	.....	.....	8,000.00
April 26, 1899	2,826.91	1,235 20	.....	2.30	63.48	70.00	370.99	4,568 88
May 9, 1899	300.33	.....	.....	.....	.....	.....	9.24	309.57
June 17, 1899	250.58	.....	.....	.....	.....	.....	7.81	258.39
Total.....	$12,775 93	$ 9,136.80	$ 11 45	$ 19.14	$ 141 02	$ 277.79	$ 1,608.72	$23,970.85

TABLE No. 9—BOONE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 21, 1897	$ 243 77	$ 626 73	.....	$ 35.41	.....	$ 16.67	$ 8.97	$ 931.55
Aug. 13, 1897	235 71	25.67	.....	.....	.....	8.33	8.83	278.54
Sept. 15, 1897	612 69	.....	.....	.....	.....	8.33	22.64	643 66
Oct. 21, 1897	5,879 18	1,378 37	.....	.....	.....	8 33	188 90	7,454.78
Nov. 17, 1897	604.86	.....	.....	.....	.....	8.33	22 42	635 61
Dec. 15, 1897	462.51	.....	.....	.....	$ 16 32	148.33	11 66	638 83
Jan. 8, 1898	349 88	.....	.....	.....	.....	.....	12 86	362.74
Feb. 9, 1898	520 23	939.40	$ 18 06	.....	26.49	145.11	18 50	1,667.79
March 10, 1898	1,189 57	.....	15.99	.....	.....	.....	42 42	1,247.98
April 21, 1898	5,682.02	.....	.....	.....	.....	.....	202 78	5,884.80
May 10, 1898	1,240.04	967.43	5.01	.....	21.41	.....	14.55	2,268.44
June 11, 1898	186 20	.....	.....	.....	.....	453.35	6 51	646.06
July 19, 1898	209 14	.....	5.11	.....	.....	.....	7.42	221.67
Aug. 5, 1898	205.89	910 43	.....	.....	25.82	.....	7 27	1,149 41
Sept. 9, 1898	611.65	.....	.....	17.51	.....	.....	21 72	650 88
Oct. 21, 1898	5,125.28	.....	.....	.....	.....	.....	182.87	5,308 15
Nov. 11, 1898	1,482.92	1,015 74	6.73	.....	16 58	.....	23 34	2,545.31
Dec. 10, 1898	316 26	.....	.....	.....	.....	.....	8.00	324 26
Jan. 4, 1899	296 23	.....	.....	.....	.....	.....	10 63	306.86
Feb. 6, 1899	627.81	1,046.93	.....	.....	28.61	151 01	19 56	1,873.92
March 11, 1899	1,343 27	.....	.....	.....	.....	.....	41 98	1,385 25
April 15, 1899	7,568 05	.....	.....	.....	.....	30 00	236 46	7,834.51
May 9, 1899	1,129 35	1,137.50	.....	2 50	27.52	60.00	8 73	2,365.60
June 13, 1899	263 07	.....	.....	.....	.....	.....	8.36	271 43
Total	$ 36,385.58	$ 8,068 20	$ 50 90	$ 55.42	$ 162 75	$ 1,037.79	$ 1.137.38	$ 46 898.02

TABLE No. 10—BREMER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	$ 71 05	$ 438 20	.....	$ 5.33	.....	.....	$ 2.49	$ 517.07
Aug. 17, 1897	92.27	.....	.....	.....	$ 3.45	.....	3.40	99 12
Sept. 15, 1897	446 16	.....	.....	.....	.....	.....	16.31	462.47
Oct. 12, 1897	3,742.67	.....	.....	.....	.....	.....	120 84	3,863 51
Nov. 15, 1897	341 04	434.47	.....	.....	.....	.....	12.55	788 06
Dec. 15, 1897	263.07	.....	.....	.....	12.40	$ 50.00	6 03	331 50
Jan. 7, 1898	79.14	.....	.....	.....	.....	.....	2.36	81.50
Feb. 14, 1898	340 67	385.93	.....	.....	4.66	50 00	11.72	792 98
March 15, 1898	1,009 92	.....	.....	.....	.....	.....	35.82	1,045 74
April 18, 1898	5,008.06	338.34	.....	.....	.....	150 00	161 17	5,657.57
May 14, 1898	180.13	.....	.....	.....	2.88	.....	6.35	189.36
June 14, 1898	118 40	.....	.....	23.58	.....	50.00	4 21	196.19
July 13, 1898	80.02	.....	.....	10 20	.....	.....	2 75	92.97
Aug. 9, 1898	110.00	386.86	.....	10 52	1.89	.....	2.85	512 12
Sept. 15, 1898	402 60	.....	.....	16.91	.....	.....	14.34	433.85
Oct. 15, 1898	3,883 15	.....	.....	.....	.....	.....	121 22	4,004.37
Nov. 12, 1898	362 80	347.20	.....	.....	9.19	.....	12.93	732.12
Dec. 13, 1898	77 70	.....	.....	.....	.....	.....	2 64	80.34
Jan. 7, 1899	46 62	.....	.....	.....	.....	.....	1.24	47.86
Feb. 6, 1899	304 44	212.00	.....	.....	4 33	.....	9 07	529.84
March 8, 1899	1,031.43	.....	.....	14 83	.....	.....	32 06	1,078 32
April 18, 1899	6,101.11	.....	.....	.....	13.89	.....	175.56	6,290 56
May 15, 1899	193 78	288 00	.....	.....	.....	.....	5.98	487.76
June 14, 1899	97.68	.....	.....	.....	.....	.....	3.05	100.73
Total ...	$24.385 91	$ 2,831.00	.....	$ 81.37	$ 52 69	$ 300.00	$ 766 94	$ 28 417.91

TABLE No. 11—BUCHANAN COUNTY.

DATE OF PAYMENT.		STATE.	INSANE	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	13, 1897	$ 182 99	$ 852.61	.....	$ 14.17	.....	$ 16.67	$ 6.34	$ 1,072.78
Aug.	11, 1897	185.20	.....	.....	.....	.....	16.67	7.04	208.91
Sept.	15, 1897	390.62	.....	.....	.....	$ 24.45	16.67	14.48	446 22
Oct.	16, 1897	5,873.34	.....	.....	.....	.....	16.67	248.83	6,138 84
Oct.	27, 1897	.....	799.86	.....	.....	.....	.....	.....	799 86
Nov.	11, 1897	480.62	.....	.....	.....	.....	16.67	15 45	512.74
Dec.	14, 1897	181 17	.....	.....	5.95		36.67	6.83	230.62
Jan.	12, 1898	133.34	851.67	.....	.....	.....	16.67	5.28	1,006.96
Feb.	10, 1898	499 65	.....	.....	3.70		10.00	17.81	531 16
March	12, 1898	907.99	.....	.....	3.05	.....	26.67	32 30	970.01
April	16, 1898	6,014.84	648.20	.....	.....	.....	26 67	243 24	6,932.95
May	13, 1898	267.00	.....	.....	.....	3 07	.....	9.46	279.53
June	10, 1898	108.38	.....	.....	.....	.....	26.67	3.88	138 93
July	8, 1898	144.32	.....	.....	10.31	.....	33.33	5.12	193 98
July	21, 1898	.....	601.33	.....	.....	.....	16.67	.....	631.00
Aug.	10, 1898	170 33	.....	.....	3.45	39.77	.....	6.07	219.62
Sept.	20, 1898	384 78	.....	.....	.....	.....	33.33	13 80	431.91
Oct.	29, 1898	6,137.67	.....	.....	3.91		20 00	247.24	6,408.82
Nov.	8, 1898	424.66	644.40	.....	.....	.....	.....	15.19	1,084.25
Dec.	9, 1898	340 30	.....	.....	.....	.....	.....	7.12	347.42
Jan.	20, 1899	136 23	.....	.....	.....		60.00	4.82	201.05
Feb.	4, 1899	455.09	712.00	.....	12.29	.....		14.26	1,193.64
March	15, 1899	703.29	.....	.....	.....		40.00	21.93	765.22
April	15, 1899	7,114.16	.....	.....	7.49		20 00	247.65	7,389 30
April	28, 1899	.....	812.40	.....	.....	.....	.....	.....	812.40
May	12, 1899	365 16	.....	.....	.....		20 02	11.22	396.40
June	8, 1899	131 09	.....	.....	.....	.....	20.00	3 95	155.04
Total		$31,732.22	$ 5,925 47	....	$ 30.88	$ 100.68	$ 490.05	$ 1,309.31	$39,488 56

TABLE No. 12—BUENA VISTA COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	3, 1897	$ 139 01	.....	.....	.....	.....	.....	$ 5 11	$ 144 12
Aug.	6, 1897	134.53	$ 840.00	.....	.....	.....	.....	4.72	980 25
Sept.	9, 1897	295 84	.....	.....	.....	.....	.....	10.63	306.17
Oct.	30, 1897	4,657.61	840.00	.....	.....	.....	.....	144 84	5,642 45
Nov.	15, 1897	369.38	.....	.....	.....	.....	.....	12 84	382.22
Dec.	8, 1897	312.93	.....	.....	.....	.....	.....	11.52	394 45
Jan.	7, 1898	223.10	.....	.....	.....	.....	.....	6 26	229 36
Feb.	4, 1898	197.75	837.47	.....	.....	.....	.....	5.30	1,090 56
March	9, 1898	504.27	.....	.....	.....	.....	.....	17.97	522 24
May	7, 1898	4,867.63	951 80	.....	.....	.....	$ 270 00	148.72	6,238 15
May	13, 1898	148 26	.....	.....	.....	.....	.....	5.26	153.52
June	9, 1898	138.44	.....	.....	.....	.....	.....	3.31	141 75
July	6, 1898	150.47	.....	.....	.....	.....	.....	5 26	155.73
Aug.	8, 1898	76.24	928.20	.....	.....	.....	50 00	2 65	1,057.09
Sept.	7, 1898	205.30	.....	.....	.....	.....	.....	7.18	212.48
Oct.	27, 1898	4,835.59	.....	.....	.....	.....	.....	147 63	4,983 52
Nov.	11, 1898	406.64	792.00	.....	.....	.....	.....	14.50	1,213.14
Dec.	8, 1898	230.08	.....	.....	.....	.....	.....	7.73	237.81
Jan.	5, 1899	68.81	.....	.....	.....	.....	.....	2.29	71.10
Feb.	6, 1899	231.25	826 80	.....	.....	.....	.....	7.07	1,065.12
March	10, 1899	628 03	.....	.....	.....	.....	.....	19.57	645.60
April	17, 1899	3,692.52	.....	.....	.....	.....	.....	.....	3,692.52
May	1, 1899	2,359.00	760.80	.....	.....	.....	.....	167.45	3,287.25
May	5, 1899	.....	.....	.....	$ 4.88	$ 139 94	.....	.....	144.82
May	9, 1899	160.04	.....	.....	.....	.....	.....	4.94	164.98
June	12, 1899	115.58	.....	.....	.....	.....	.....	3 35	118.93
Total. ...		$25,147.37	$ 6,837.07	...	$ 4.88	$ 139.94	$ 300 00	$ 766 10	$33,195 36

TABLE No. 13—BUTLER COUNTY.

DATE OF PAYMENT		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	15, 1897	$ 106.57	.....	$ 39.86	.....	$ 1.30	$ 134.16	.....	$ 281.89
Aug.	25, 1897	123.73	.....	.....	.....	.....	.....	.....	123.73
Sept.	13, 1897	343.84	.....	.....	.....	.....	.....	.....	343.84
Oct.	25, 1897	4,473.81	.....	.....	.....	.....	.....	.....	4,473.81
Nov.	17, 1897	607.64	.....	.....	.....	.....	.....	.....	607.64
Dec.	13, 1897	208.81	.....	.....	.....	.....	.....	.....	208.81
Jan.	17, 1898	239.25	.....	.....	.....	.....	.....	.....	239.25
Feb.	17, 1898	506.53	.....	.....	.....	.....	.....	.....	506.53
March	17, 1898	1,280.04	.....	.....	.....	.....	.....	$ 10.36	1,290.40
April	25, 1898	5,105.43	.....	.....	.....	.....	.....	193.47	5,298.90
May	16, 1898	260.95	.....	.....	.....	.....	.....	9.13	270.08
June	15, 1898	86.56	.....	.....	.....	.....	.....	3.08	89.64
June	17, 1898	.....	$ 2,000.00	.....	.....	.....	.....	.....	2,000.00
July	18, 1898	89.34	.....	21.96	$ 51.91	24.99	389.96	3.19	581.35
Aug.	15, 1898	91.57	.....	.....	.....	.....	.....	3.27	94.84
Sept.	17, 1898	372.30	.....	.....	.....	.....	.....	13.09	385.39
Oct.	20, 1898	3,631.84	.....	.....	.....	.....	.....	140.66	3,772.50
Nov.	17, 1898	860.14	.....	.....	.....	.....	.....	30.54	890.68
Dec.	2, 1898	.....	1,422.66	.....	.....	.....	.....	.....	1,422.66
Dec.	12, 1898	280.17	.....	.....	.....	.....	.....	9.84	290.01
Dec.	12, 1898	.....	107.87	.....	.....	.....	.....	.....	107.87
Jan.	12, 1899	185.57	.....	.....	.....	.....	.....	4.71	190.28
Feb.	13, 1899	523.08	.....	.....	.....	.....	.....	15.62	538.70
Feb.	20, 1899	.....	324.18	.....	.....	.....	.....	.....	324.18
March	11, 1899	993.05	.....	.....	.....	.....	.....	31.03	1,024.08
April	19, 1899	3,377.96	.....	.....	.....	.....	.....	.....	3,377.96
April	24, 1899	3,217.58	.....	.....	.....	.....	.....	215.40	3,432.98
May	8, 1899	251.21	.....	.....	.....	.....	.....	7.86	259.07
June	17, 1899	137.25	.....	.....	.....	.....	.....	4.28	141.53
Total		$37,353.24	$ 3,854.66	$ 61.22	$ 51.91	$ 26.29	$ 474.12	$ 695.53	$32,517.57

TABLE No. 14—CALHOUN COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED.	ORPHANS HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	14, 1897	$ 184.90	.....	.....	.....	.....	.....	$ 6.76	$ 191.66
Aug.	20, 1897	170.11	$ 818.33	.....	.....	.....	.....	6.24	1,024.68
Sept.	13, 1897	397.19	.....	.....	.....	.....	.....	14.28	411.47
Oct.	15, 1897	3,913.68	.....	.....	.....	.....	.....	141.89	4,058.57
Nov.	15, 1897	1,488.44	901.13	.....	.....	.....	.....	52.43	2,422.00
Dec.	13, 1897	352.39	45.00	.....	.....	.....	.....	12.99	410.38
Jan.	14, 1898	471.61	.....	.....	.....	.....	.....	9.86	481.47
Feb.	3, 1898	188.80	1,051.87	.....	.....	.....	.....	5.00	1,195.67
March	5, 1898	649.40	.....	.....	.....	.....	.....	23.18	672.58
April	14, 1898	4,610.18	.....	.....	.....	.....	.....	143.23	4,753.41
May	13, 1898	275.89	1,122.80	.....	$ 55.14	$ 85.84	.....	9.65	1,549.32
June	10, 1898	260.74	.....	.....	.....	.....	.....	6.15	266.89
July	11, 1898	117.72	.....	.....	.....	.....	.....	4.20	121.92
Aug.	4, 1898	93.82	1,123.13	.....	.....	10.25	.....	3.53	1,234.73
Sept.	9, 1898	605.03	.....	.....	.....	.....	.....	21.83	626.86
Oct.	12, 1898	3,528.25	.....	.....	.....	.....	.....	126.01	3,654.26
Nov.	14, 1898	994.45	935.03	.....	.....	13.33	.....	35.73	1,978.53
Dec.	10, 1898	385.43	.....	.....	.....	.....	.....	13.81	399.24
Jan.	14, 1899	973.65	117.00	.....	.....	.....	.....	7.80	1,098.45
Feb.	8, 1899	285.86	953.60	.....	.....	.....	.....	8.29	1,227.75
March	7, 1899	830.58	.....	.....	.....	.....	.....	25.96	856.54
April	12, 1899	5,748.03	.....	.....	.....	.....	.....	159.63	5,907.65
May	11, 1899	270.36	1,044.70	.....	.....	.....	.....	8.51	1,323.57
June	8, 1899	139.73	.....	.....	.....	.....	.....	4.16	143.89
Total....		$26,871.24	$ 8,141.59	...	$ 55.14	$ 109.41	...	$ 834.11	$36,011.49

TABLE No. 15—CARROLL COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 15, 1897	$ 206.63	$ 668.50	.....	$ 21.14	.....	$ 25.00	$ 7 36	$ 928.63
Aug. 17, 1897	131.55	.....	.....	.....	$ 4 66	25.00	4.87	166.08
Sept. 15, 1897	436 03	.....	.....	.....	.03	25 00	16.10	477.15
Oct. 16, 1897	5,203.77	678.00	.....	.....	.....	25.00	192.73	6,099.50
Nov. 16, 1897	642 53	.....	.....	.....	.....	25.00	23.76	691.29
Dec. 13, 1897	188.84	.....	.....	.....	7.49	.....	6 98	203.30
Jan. 13, 1898	159 42	.....	.....	.....	.....	25.00	5.90	190.32
Feb. 14, 1898	183 77	.....	.....	.....	.....	25.00	6.81	215.58
March 14, 1898	718.40	256.97	.....	.40	2.39	25 00	26 61	1,029.77
April 16, 1898	3,947 28	679.00	.....	.....	.....	18.06	167 61	4,811.95
May 6, 1898	106.73	.....	.....	.....	2.75	.....	3.95	113.43
June 11, 1898	145.23	.....	.....	.....	.....	33.34	5.19	183.76
July 12, 1898	.....	.....	$ 17.70	.....	.....	16.67	.....	34.37
Aug. 10, 1898	.....	640.04	.....	20.09	.....	.....	.....	660 13
Sept. 13, 1898	.....	.....	.....	.....	.....	33.34	19.43	62.77
Oct. 14, 1898	4,194 35	.....	17.73	.....	.....	20 00	153.40	4,385 48
Nov. 11, 1898	670.84	624.00	.....	.....	2.47	20 00	23.96	1,341.27
Dec. 14, 1898	155 83	.....	.....	.....	.....	20.00	5 56	181.39
Jan. 13, 1899	177.11	624.00	.....	.....	.....	20.00	4.29	825.40
Feb. 14, 1899	216.35	.....	.....	.....	9.85	.....	6.74	232.94
March 14, 1899	1,319.24	.....	.....	7 80	.....	20.00	41.90	1,408.94
April 14, 1899	5,355.17	.....	.....	.....	4.64	.....	167.55	5,527.36
May 13, 1899	.....	643.50	9.80	.....	.....	40 00	7 64	700.94
June 14, 1899	.....	.....	.....	.....	.....	20.00	4.25	24 25
Total	$34,179 06	$ 4,814 01	$ 45.23	$ 49 43	$ 34.27	$ 461.41	$ 912 59	$30,496 00

TABLE No. 16—CASS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 8, 1897	$ 246.25	.....	.....	.....	.....	$ 8.33	$ 7.17	$ 261.75
Aug. 19, 1897	214.30	.....	.....	.....	$ 34.00	.....	7.54	255.84
Sept. 23, 1897	596.83	.....	.....	.....	.....	.....	16.46	613.29
Oct. 15, 1897	6,075.75	$ 733.00	.....	.....	.....	.....	214 93	7,023 68
Nov. 16, 1897	1,549 50	.....	.....	.....	.....	8 33	63.54	1,621.37
Dec. 23, 1897	292.65	.....	.....	.....	84.02	8.33	11.84	396 84
Jan. 10, 1898	3 6.08	.....	.....	.....	.....	.....	5.42	321.50
Feb. 10, 1898	375 41	.....	.....	.....	101.85	8.33	13 40	498.99
March 10, 1898	732 15	.....	.....	.....	.....	8.33	15.25	755.73
March 28, 1898	6,368.24	.....	.....	.....	.....	.....	.....	6,368.24
April 15, 1898	840.73	665 47	.....	.....	.....	8 33	234.63	1,749.16
May 13, 1898	.....	.....	.....	$ 13.63	37.94	.....	9.14	60.71
June 14, 1898	.....	.....	.....	2.40	.....	.....	4.20	6 60
July 9, 1898	.....	.....	.....	.....	.....	.....	6.85	6.85
Aug. 19, 1898	.....	751.81	.....	1.15	104.33	.....	2 85	860 17
Sept. 12, 1898	336.47	.....	.....	.....	.....	.....	23.00	359.47
Oct. 17, 1898	6,500 00	.....	.....	.....	.....	.....	200 00	6,700.00
Nov. 15, 1898	654 00	801.67	.....	.....	47.78	.....	23.31	1,526.76
Dec. 10, 1898	424 06	.....	.....	.....	.....	.....	28.78	452 84
Jan. 9, 1899	245 56	1,000 00	.....	.....	.....	.....	5.77	1,251.33
Feb. 20, 1899	265.91	.....	.....	.80	99.95	.....	8.53	375 19
March 18, 1899	733.95	801.23	.....	.....	.....	.....	10.92	1,545 10
April 1, 1899	3,529.91	2,463.87	.....	.....	.....	.....	.....	5,993.78
April 17, 1899	4,204.96	.....	.....	.....	48.49	.....	247.34	4,500.79
May 16, 1899	277 30	790.84	.....	.....	.....	.....	8.51	1,076.65
June 16, 1899	102.73	.....	.....	.....	.....	.....	2.89	105 62
Total.....	$34.881 74	$ 8,007.92	.....	$ 17 98	$ 558.36	$ 49 98	$ 1,172 26	$44.688 24

TABLE No 17—CEDAR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 9, 1897	$ 171.24						$ 6.34	$ 177.58
July 22, 1897		$ 811.26						811 26
Aug. 14, 1897	122.68						4.54	127 22
Aug. 30, 1897					$ 12.66			12.66
Sept. 13, 1897	334.05						12 37	346.42
Oct. 16, 1897	5,943.05						220.11	6,163.16
Oct. 21, 1897		733.14						733.14
Oct. 26, 1897		42 00						42.00
Nov. 15, 1897	636.58						33.07	669.65
Nov. 24, 1897					22.13			22.13
Dec. 16, 1897	622.36						18.42	640.78
Jan. 11, 1898	71.56						5 80	77.36
Jan. 20, 1898		715.87						715.87
Feb. 10, 1898	485.40							485.40
March 12, 1898	1,926 52							1,926.52
April 4, 1898			$ 18.17		35.96			54.13
April 21, 1898	8,195 93						292.71	8,488 64
May 11, 1898		714.00			5.52			719.52
May 14, 1898	321.40						13.14	334 54
June 14, 1898	146.77						5.24	152.01
July 11, 1898	240.00						8 58	248.58
July 21, 1898		618.34			36.40			654.74
Aug. 8, 1898	58.72						2.10	60 82
Sept. 12, 1898			16 84	$ 3.60				20.44
Sept. 13, 1898	422.33						15.08	437.41
Oct. 10, 1898						$ 320 00		320 00
Oct. 15, 1898	6,101.31						219.39	6,320.70
Oct. 22, 1898		464.00						464.00
Oct. 23, 1898					7 21			7.21
Nov. 15, 1898	572.22						20.50	592 72
Dec. 14, 1898	485.96						11.42	497.38
Jan. 11, 1899	306.09						13 33	319.42
Feb. 30, 1899		447.20			13.39			460 59
March 10, 1899	631.64						19.53	651.17
April 15, 1899	2,533.24						79.16	2,612 40
April 11, 1899					42.74			42.74
April 15, 1899	8,828.45						277 85	9,106.30
April 28, 1899		517.60						517.60
May 15, 1899	363 00						11.92	374 92
June 13, 1899	128.00						4.00	132.00
Total.....	$39,648.50	$ 5,063.41	$ 35.01	$ 3.60	$ 176.01	$ 320 00	$ 1,294.60	$46,541.13

TABLE No. 18—CERRO GORDO COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 12, 1897	$ 140.99					$ 16.67	$ 5.21	$ 162 87
Aug. 27, 1897	86.27	$ 213.74				33 34	3.19	336.54
Oct. 19, 1897	2,118 22				$ 13 60	33 34	78 45	2,243.61
Nov. 29, 1897	2,861.15	227.27				16 67	105 97	3,211.06
Dec. 18, 1897	554.25					16.67	20.52	591.44
Jan. 20, 1898	239.11					16.67	8 85	264.63
Feb. 17, 1898	197.62	245.47			29.91	16.67	6 96	496.63
April 23, 1898	3,410 27				31.15	33.34	141 86	3,616 62
May 21, 1898	2,200.58	298 20			16 67		78 50	2,593 95
June 17, 1898	372.04					33.34	13.17	418.55
July 20, 1898	94.84					16.67	3 25	114.76
Aug. 22, 1898	157.62	359 81				16.67	5 23	539.33
Oct. 24, 1898	2,725.60					33.47	116 97	2,909 28
Dec. 9, 1898	2,772 02	274 80			11.61	20.00	97.59	3,176.02
Dec. 23, 1898	442 40					20.00	13.60	476.00
Jan. 20, 1899	113.37					20 00	3 94	137.31
Feb. 21, 1899	280.69	206.40			48.30	20.00	8.05	543 44
March 29, 1899	735 03					20.00	22 87	777.93
May 3, 1899	5,511.07					20 00	190.63	5,721 70
May 24, 1899	1 195.72	232.60			11.71	20.00	37 29	1,497 52
June 21, 1899	221.43					20.00	6 85	248.28
Total	$26,410.22	$ 2,058.49			$ 196.42	$ 443 39	$ 968 95	$30,077 47

TABLE No. 19—CHEROKEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 14, 1897	$ 157.69	$ 497.47	.....	.....	.....	.....	$ 5 84	$ 661.00
Aug. 10, 1897	217.31	.....	$ 4 35	.....	.....	.....	8.05	229.61
Sept. 9, 1897	319 30	.....	.....	.....	.....	.....	11 83	331.13
Oct. 22, 1897	4,084 65	.....	.....	.....	$ 8.02	.....	151 29	4,243.96
Nov. 17, 1897	864.76	539.40	.....	.....	.....	.....	32 03	1,436.19
Dec. 17, 1897	321.49	.....	.....	.....	.....	.....	9.69	331.18
Jan. 12, 1898	1,009.70	.....	.....	.....	.....	.....	6.82	1,016.52
Feb. 14, 1898	163.35	577.73	.....	.....	24.37	.....	5.83	771.28
March 21, 1898	786.14	.....	.....	.....	.....	.....	28.08	814 22
April 23, 1898	4,802.58	655.21	.....	.....	.....	.....	171.52	5,629.31
May 14, 1898	198 99	.....	.....	.....	24.46	$ 180 00	7 10	410.55
June 7, 1898	937.89	.....	.....	.....	.....	.....	5 25	943.14
July 15, 1898	147.57	.....	.....	.....	.....	.....	5.27	152.84
Aug. 15, 1898	81.02	651 47	$ 2.50	.....	17.14	.....	2 89	755 02
Sept. 12, 1898	306 96	.....	.....	.....	.....	.....	10 96	317.92
Oct. 27, 1898	5,034.39	.....	.....	.....	.....	.....	152.37	5,186.76
Nov. 16, 1898	758 35	634.60	.....	.....	8.24	.....	27.09	1,428 28
Dec. 17, 1898	447.47	.....	.....	.....	.....	.....	11.62	459.09
Jan. 16, 1899	165 71	.....	.....	.....	.....	.....	5.11	170.82
Feb 15, 1899	299.49	720 20	.....	.....	15.44	.....	9.36	1,044.49
March 13, 1899	862 58	.....	.....	.....	.....	.....	26 96	889.54
April 17, 1899	6 543.31	.....	.....	.....	.....	.....	181.37	6,723.68
May 12, 1899	133 06	785.40	.....	.....	23.37	.....	4 14	944.97
June 14, 1899	188.29	.....	.....	.....	.....	.....	5.81	194 10
Total ..	$28,830.05	$ 5,111.48	$ 6 75	.....	$ 131.04	$ 180 00	$ 886.28	$35,125 60

TABLE No. 20—CHICKASAW COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 9, 1897	$ 88 74	.....	.....	.....	.....	.....	$ 2.42	$ 91.16
Aug. 12, 1897	123.10	$ 566 99	.....	.....	.....	.....	3 58	692 67
Sept. 15, 1897	232.85	.....	.....	.....	$ 19.60	.....	7 40	259.85
Oct. 16, 1897	2,579.18	.....	.....	.....	.....	.....	98.57	2,677.75
Nov. 17, 1897	465.50	627.20	.....	.....	.....	.....	14 06	1,106.56
Dec. 15, 1897	218.37	.....	.....	.....	2.05	.....	6.19	226.61
Jan. 14, 1898	229 24	.....	.....	.....	.....	.....	5.23	234.47
Feb. 17, 1898	482 06	811 05	.....	.....	.....	.....	16 84	1,309 96
March 14, 1898	831 04	.....	.....	.....	14 63	.....	29.50	875.17
April 16, 1898	3,388.71	.....	.....	.....	.....	.....	126 09	3,514 80
May 17, 1898	261.22	896.48	.....	.....	5.54	.....	7 04	1,170 28
June 14, 1898	185.60	.....	.....	.....	.....	.....	6 31	191 91
July 18, 1898	103.70	.....	.....	.....	.....	.....	3.47	107 17
Aug. 17, 1898	30.83	826 01	.....	.....	20.86	.....	3 08	880.78
Sept. 16, 1898	264.19	.....	.....	.....	.....	.....	9.17	273.36
Oct. 17, 1898	2,675.93	.....	.....	.....	.....	.....	100.35	2,776 31
Nov. 15, 1898	424 22	672 40	.....	.....	.....	.....	14.26	1,110.88
Dec. 15, 1898	266.85	.....	.....	.....	.....	.....	8.59	275.44
Jan. 16, 1899	266 63	.....	.....	.....	.....	.....	4.83	271 45
Feb. 16, 1899	507 35	677.60	.....	.....	3.70	.....	15.91	1,204.56
March 16, 1899	833.46	.....	.....	.....	.....	.....	26.28	864 74
April 18, 1899	4,648 85	.....	.....	.....	.....	.....	148 38	4,797.23
May 13, 1899	171.73	762 40	.....	.....	14 79	.....	5 31	954.23
June 16, 1899	92.53	.....	.....	.....	.....	.....	2 86	95.38
Total	$ 19,376 70	$ 5,840.14	.....	.....	$ 81 17	.....	$ 665 71	$ 25,963 72

TABLE No. 21—CLARKE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 14, 1897	.....	$ 693.50	.....	.....	.....	.....	.....	$ 693.50
July 14, 1897	$ 96.72	.....	.....	.....	.....	.....	$ 3.59	100.31
Aug. 17, 1897	87 63	.....	.....	.....	$ 8.76	.....	3.25	99.64
Sept. 17, 1897	576 18	.....	.....	.....	.....	.....	21 23	597 41
Oct. 20, 1897	2,707.61	713.00	.....	.....	.....	.....	100 65	3,521 26
Nov. 17, 1897	518.61	.....	.....	.....	11.40	.....	18.79	548.80
Dec. 15, 1897	686 50	.....	.....	.....	.....	.....	6 58	693.08
Jan. 17, 1898	313.03	.....	.....	.....	.....	.....	10 35	323.38
Feb. 10, 1898	477.19	.....	.....	.....	.....	.....	16.71	493.90
March 16, 1898	656 18	.....	.....	.....	.....	.....	23 05	679.17
April 15, 1898	3,408 61	630.00	.....	.....	.....	.....	121 79	4,160.40
May 31, 1898	760.06	663 14	.....	$ 9.01	47.91	$ 128.67	19.55	1,628.34
June 18, 1898	106 69	.....	.....	.....	.....	.....	.....	106.69
July 11, 1898	73.10	.....	.....	.....	.....	.....	.....	73.10
Aug. 15, 1898	104 75	.....	.....	.....	.....	.....	.....	104 75
Sept. 14, 1898	285 88	.....	.....	.....	.....	.....	9.34	295 22
Oct. 17, 1898	3.451.80	.....	.....	.....	.....	.....	106.42	3,558.22
Oct. 20, 1898	.....	609.70	.....	.....	.....	.....	.....	609.70
Nov. 21, 1898	679 63	.....	.....	.....	.....	.....	23.85	703.48
Dec. 14, 1898	278.98	.....	.....	.....	.....	.....	9.13	288.11
Jan. 16, 1899	230 31	.....	.....	.....	.....	.....	7.81	238.12
Feb. 10, 1899	358.09	.....	.....	.....	.....	.....	10 91	369 00
March 17, 1899	938.06	.....	.....	.....	21.72	.....	28.85	988 63
April 17, 1899	4,237.03	1,238.05	.....	.....	.....	.....	116.57	5,581 65
May 11, 1899	334.44	.....	.....	.....	.....	.....	9 90	344 34
June 12, 1899	202.65	.....	.....	.....	.....	.....	6 28	208.93
Total.....	$21,559.67	$ 4,547.39	.....	$ 9 01	$ 89.79	$ 128 67	$ 674 60	$27,009.13

TABLE No. 22—CLAY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	$ 73.92	.....	.....	.....	.....	.....	$ 2.70	$ 75.62
Aug. 17, 1897	71.12	.....	.....	.....	.....	.....	2.63	73.75
Sept. 17, 1897	1,047 78	.....	.....	.....	.....	.....	5 24	1,053 02
Oct. 23, 1897	2,648.31	.....	.....	.....	.....	.....	98 09	2,746 40
Nov. 17, 1897	446 37	.....	.....	.....	.....	.....	16.54	462.91
Dec. 17, 1897	210.09	.....	.....	.....	.....	.....	5.54	215 63
Jan. 13, 1898	188.65	$ 424.20	.....	.....	.....	.....	7 00	619.85
Feb. 11, 1898	127 33	.....	.....	.....	.....	.....	4.54	131 87
March 16, 1898	1,233.33	.....	.....	.....	.....	.....	12 29	1,245.62
April 29, 1898	2,754.21	.....	.....	.....	.....	.....	98 37	2,852 58
May 11, 1898	60 48	1,457.15	.....	.....	.....	.....	2.16	1,519.79
June 17, 1898	220 38	.....	.....	.....	.....	.....	7.87	228 25
July 12, 1898	61.65	.....	.....	.....	.....	.....	2.20	63 85
Aug. 9, 1898	44.50	.....	.....	.....	.....	.....	1.53	46 03
Aug. 23, 1898	.....	.....	.....	.....	$ 5.88	.....	.....	5.88
Sept. 14, 1898	1,059.68	.....	.....	.....	.....	.....	6.08	1,065.76
Oct. 24, 1898	2,676 36	.....	.....	.....	.....	.....	95.58	2,771.94
Nov. 7, 1898	.....	1,425.63	.....	.....	.....	.....	.....	1,425.63
Nov. 28, 1898	498.50	.....	.....	.....	.....	.....	16.11	514.61
Dec. 23, 1898	176.48	.....	.....	.....	.....	.....	6.30	182.78
Dec. 27, 1898	.....	.....	.....	.....	.60	.....	.....	.60
Jan. 10, 1899	177.62	.....	.....	.....	.....	.....	6.34	183 96
Feb. 13, 1899	204.63	39.00	.....	.....	.....	.....	6 39	250.02
March 13, 1899	1,158.47	.....	.....	.....	.....	.....	9.06	1,167.53
May 5, 1899	3,693.45	.....	.....	.....	.....	.....	115.41	3,808.86
May 19, 1899	87.42	.....	.....	.....	.....	.....	2.73	90.15
May 31, 1899	.....	871.80	.....	.....	.....	.....	.....	871.80
June 15, 1899	.....	.....	.....	.....	5.90	.....	.....	5.90
June 19, 1899	149.02	.....	.....	.....	.....	.....	4.65	153.67
Total.....	$19.068.75	$ 4,217.78	.....	.....	$ 12.38	.....	$ 535.35	$23,834 26

TABLE No. 23—CLAYTON COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	5, 1897	$ 113 40	.....	.....	.....	.....	$ 25.00	$ 4.20	$ 142 60
Aug.	6, 1897	210.18	$ 500 74	.....	.....	.....	25.00	7.78	743.70
Sept.	9, 1897	675.80	.....	.....	.....	.....	25.00	25 03	725.83
Oct.	15, 1897	3,515.12	.....	.....	$ 48.95	$ 12 87	25.00	145 27	3,747.21
Nov.	16, 1897	659.06	331.80	.....	.....	.....	25.00	24.42	1,040.28
Dec.	11, 1897	88.33	.....	.....	.....	.....	25.00	3 27	116.60
Jan.	6, 1898	363.55	.....	.....	.....	.....	45.00	8.78	417.33
Feb.	5, 1898	1,061 63	491.40	.....	.....	8.54	25.00	37 92	1,624.49
March	10, 1898	2,981.98	.....	.....	.....	.....	25 00	106.50	3,113 48
April	16, 1898	5,140.59	.....	.....	.....	.....	25 00	191.27	5,356.86
May	5, 1898	198.24	556.73	.....	20.68	33.14	25 00	7 04	840 87
June	8, 1898	231 19	.....	.....	.....	.....	55.00	12.10	298.29
July	6, 1898	126.96	.....	.....	14.11	8.25	25.00	4.54	188.86
Aug	5, 1898	191.65	628.59	.....	.....	.....	25.00	6.85	852 09
Sept.	12, 1898	704 25	.....	.....	.....	.....	25.00	25.13	754.38
Oct.	15, 1898	3,633 71	.....	.....	24.15	24.83	16.67	142.40	3,840 76
Nov.	11, 1898	688.42	605.60	.....	.....	.....	20 00	24.58	1,338.60
Dec.	17, 1898	124.07	.....	.....	.....	16.05	20.00	4.43	164.55
Jan.	5, 1899	445 38	.....	.....	.....	.....	20.00	8.54	473.92
Feb.	7, 1899	933.14	623.20	.....	.....	.....	20.00	29.16	1,605.50
March	7, 1899	3 271.31	.....	.....	.....	.....	12.26	102.23	3,385.80
April	11, 1899	6,502.57	.....	.....	.....	.....	.....	214.15	6,715 72
May	4, 1899	268.13	629.60	.....	20.31	83.31	.....	8.38	1,009.72
June	8, 1899	298.75	.....	.....	.....	.....	.....	8.84	307.59
Total.....		$ 32,416 40	$ 4,367 66	.....	$ 128 20	$ 176.99	$ 543 93	$ 1,151.85	$ 38,785.03

TABLE No. 24—CLINTON COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	16, 1897	$ 185.16	.....	.....	$ 44.75	.....	$ 50 00	$ 5.44	$ 285.35
Aug.	19, 1897	131.79	$ 2,632 47	$ 11.71	.....	$ 36.77	50.00	4.87	2,867.61
Sept.	21. 1897	419 40	.....	.....	.....	.....	50 00	15 31	484.71
Nov.	2, 1897	5,576 42	.....	.....	.....	.....	50.00	295.44	5,921.86
Nov.	24, 1897	678.83	2,771.55	.....	.....	44.16	50.00	25.14	3,569 68
Dec.	22, 1897	900.71	.....	.....	.....	.....	266.11	30.35	1,197.17
Jan.	25, 1898	468 96	.....	.....	.....	.....	.....	13.68	482.64
Feb.	23, 1898	320.90	2,653 00	.....	.....	.....	148.33	11.46	3,133.69
March	22, 1898	2,101.40	.....	.....	.....	92.03	139.66	75.05	2,408.13
April	25, 1898	8,000 00	.....	.....	.....	.....	.....	.....	8,000.00
April	29, 1898	2,410.45	.....	.....	.....	.....	138.33	458.46	3,007.24
May	12, 1898	514.39	2,739.35	.91	31.06	31.68	138.33	18.32	3,474.04
June	21, 1898	231 61	.....	.....	16.53	.....	103.88	7.47	359.49
July	14, 1898	245.39	.....	.....	.....	.....	41.67	8.75	295.82
Aug.	16, 1898	180.44	2,818.67	.....	.....	.....	.....	6.43	3,005.54
Sept.	22, 1898	459.50	.....	.....	.....	.....	.....	16.42	475.92
Oct	27, 1898	5,395 66	.....	.....	.....	.....	106.66	279.37	5,781 69
Nov.	23, 1898	995.53	2,359.60	.....	.....	.....	.....	35.55	3,390.68
Dec.	17. 1898	612.09	.....	.....	.....	.....	79.67	21.22	712.98
Jan.	25, 1899	866.80	.....	.....	.....	.....	.....	20.74	887 54
Feb.	15, 1899	474 64	2,341.20	.....	.....	78.53	60 00	14.84	2,969.21
March	21, 1899	2,022 23	.....	.....	15.52	.....	30.00	63.20	2,130.95
April	18, 1899	10,000.00	.....	.....	.....	.....	.....	.....	10,000.00
May	2, 1899	3,608.18	.....	.....	.....	.....	.....	499 44	4,107.62
May	16, 1899	534 12	2,435.60	.....	.....	28.97	60 00	16.70	3,075.39
June	16, 1899	403.77	.....	.....	.....	.....	30 00	11.75	445.52
Total		$ 47,738.37	$ 20,751.44	$ 12 62	$ 107.86	$ 312.13	$ 1,592.64	$ 1,955 41	$ 72,470 47

TABLE No. 25—CRAWFORD COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 10, 1897	$ 122.58	.....	.....	.....	.....	.....	$ 4.54	$ 127.12
Aug. 9, 1897	321 22	$ 1,047.50	.....	.....	.....	.....	11.93	1,380.65
Sept. 14, 1897	1,004.04	.....	.....	.....	.....	.....	6.00	1,010 04
Oct. 13, 1897	5 523.29	.....	.....	.....	.....	.....	204.53	5,727.82
Nov. 11, 1897	1,179.30	954.00	.....	.....	.....	.....	43.74	2,177.04
Dec. 8, 1897	336.04	.....	.....	.....	$ 26.91	.....	10.02	372.97
Jan. 10, 1898	355.03	.....	.....	.....	.....	.....	10.32	365.35
Feb. 9, 1898	255.74	.....	.....	.....	49 58	.....	10 32	315.64
March 10, 1898	1,391.30	.....	.....	$ 5.25	.....	.....	17.06	1,413.61
April 14, 1898	6,018.94	1,092.47	.....	.....	.....	.....	214.83	7,326.24
May 9, 1898	342.56	1,353.10	.....	11.00	38.64	.....	12.34	1,757.64
June 4, 1898	225 37	.....	.....	.....	.....	.....	6 90	232.27
July 6, 1898	137.53	.....	.....	.....	.....	.....	4.99	142 52
Aug. 8, 1898	179 77	1,084.60	.....	21.79	40.07	.....	6 44	1,332.67
Sept. 13, 1898	442.19	.....	.....	.....	.....	.....	15.78	457.97
Sept. 19, 1898	879.86	.....	.....	.....	.....	.....	.....	879.86
Oct. 13, 1898	5,640.48	.....	.....	.....	.....	.....	201.56	5,842.04
Nov. 12, 1898	897.08	1,023.57	.....	5 90	28.53	.....	31.98	1,987.06
Dec. 3, 1898	199 86	.....	.....	.....	.....	.....	7.11	206.97
Dec. 5, 1898	1.80	.....	.....	.....	.....	.....	.....	1.80
Jan. 5, 1899	157.18	.....	.....	.....	.....	.....	5 00	162.18
Jan. 6, 1899	63.80	.....	.....	.....	.....	.....	2.27	66.07
Feb. 8, 1899	334.57	1,000.00	.....	.....	37.37	.....	10 45	1,382.39
March 4, 1899	624.44	.....	.....	.....	.....	.....	19.52	643.96
March 13, 1899	710.12	.....	.....	.....	.....	.....	.....	710.12
April 19, 1899	7,446.82	.....	.....	3.00	39.75	.....	232.62	7,722.19
May 10, 1899	376.12	1,060.93	.....	.....	.....	.....	11 89	1,448.94
June 12, 1899	221.98	.....	.....	.....	.....	.....	7.10	229.08
June 12, 1899	17.12	.....	.....	.....	.....	.....	.65	17.77
Total.....	$35,406.13	$ 8,616.17	.....	$ 46.94	$ 260.85	.....	$ 1,109.89	$45,439.98

TABLE No. 26—DALLAS COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	5, 1897	$ 249.42	....	.....	.....	.....	....	$ 5 92	$ 255.34
July	14, 1897	... ...	$ 1,075.00	... .	.....	.....	.....	.....	1,075.00
Aug.	5, 1897	202.03	....	.....	.....	.....	.....	7 52	209.55
Aug.	13, 1897	.....	.....	.....	... .	$ 35.66	.....	.....	35.66
Sept.	3, 1897	613.95	.....	.....	.....	.....	.....	22.74	636.69
Oct	13, 1897	.....	1,069.00	.....	.....	.....	.....	... ...	1,069.00
Oct.	20, 1897	5,816.07	... .	.....	.....	... .	.....	217.41	6,033 48
Nov.	8, 1897	1,497.91	.....	.....	.....	.....	.....	54.93	1,552.84
Nov.	18, 1897	.....	....	.....	.....	32.97	.....	.....	32 97
Dec.	2, 1897	.....	....	.....	.....	.....	$ 10.00	.....	10 00
Dec.	6, 1897	464 87	.....	.....	.....	... .	.....	17 25	482.12
Dec.	11, 1897	... ..	.. ...	.....	.....	.....	10.00	.....	10 00
Jan.	8, 1898	.....	1,085.46	.....	.....	.....	.....	.....	1,085.46
Jan.	11, 1898	643.70	.....	.....	.....	.....	.....	17.67	661.37
Jan.	14, 1898	....	.....	.....	.....	.....	10.00	.....	10.00
Feb.	3, 1898	403.90	.....	.....	.. ...	.....	....	14.91	418 81
Feb.	8, 1898	.....	.....	.....	.....	47.08	.....	.....	47 08
Feb.	23, 1898	.. ..	.....	.....	.....	.....	10.00	.....	10.00
March	4, 1898	848 10	.....	.....	.....	.....	.....	31.41	879 51
March	23, 1898	.....	.. .	.....	.....	... .	10.00	.....	10 00
April	11, 1898	....	1,106.47	.....	.....	.....	.....	.....	1,106.47
April	18, 1898	6,866 68	.....	.....	.....	.....	10.00	255.83	7,132.51
April	30, 1898	...	.....	.....	.....	21.40	.....	.....	21.40
May	5, 1898	350.50	.....	.....	.....	.....	.....	13 38	363 88
June	6, 1898	276 32	.....	.....	.....	.....	.....	9.02	285.34
July	2, 1898	129.04	.....	.....	.....	.....	....	4.94	133 98
July	14, 1898	....	.....	.....	.....	59.85	.....	.....	59.85
Aug.	3, 1898	170.81	.....	... .	.....	.. ..	.....	6.32	177 13
Aug.	4, 1898	.....	988.43	.....	.....	.....	.....	.....	988 43
Sept.	3 1898	743 62	.....	.....	.....	.....	.....	27.54	771.16
Oct.	12, 1898	5,660 35	.....	.....	.....	.....	.....	211.49	5,871.84
Oct.	19, 1898	.....	885.74	.....	.....	.....	.....	.....	885.74
Oct.	22, 1898	.....	28.00	.....	.....	.....	....	.....	28.00
Oct.	29, 1898	.....	.....	.....	.....	20.40	.....	... .	20 40
Nov.	5, 1898	820 06	.....	.....	.....	.....	.....	30 37	850 43
Dec.	6, 1898	390.68	.....	.....	.....	... .	.....	14.12	404 80
Jan.	7, 1899	391.84	... .	.....	.....	....	.....	13.64	405 48
Jan.	13, 1899	.....	877.07	.....	.....	... .	.....	.. ..	877 07
Jan.	30, 1899	... .	.....	.....	.....	46.67	.....	....	46.67
Feb.	3, 1899	415 94	.....	.....	.....	.....	.....	12.98	428.92
Feb.	21, 1899	.....	.....	.....	$ 9.00	.....	.....	.....	9 00
March	4, 1899	1,209.45	.....	.....	.....	. .....	.....	37.79	1,247.24
April	6, 1899	.....	.....	.....	.....	58.84	.....	.....	58 84
April	18, 1899	7,908 87	.....	.....	.....	.....	....	248.71	8,157 58
April	18, 1899	.....	809.00	.....	.....	.....	.....	....	809 00
May	3, 1899	422.22	.....	.....	.....	.....	.....	13.18	435.40
May	6, 1899	... ...	26.00	.....	.....	.....	....	.....	26 00
June	14, 1899	233.19	.....	.....	... ...	.. ...	.....	7.80	240 99
June	15, 1899	.....	.....	$ 44.21	99.21	96.42	.....	....	239.84
Total		$36,729 52	$ 7,960.17	$ 44.21	$ 108.21	$ 419 29	$ 60.00	$ 1,296 87	$46,618 27

TABLE No. 27—DAVIS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 3, 1897	$ 166.43	.....	.....	.....	.....	.....	$ 6.16	$ 172.59
July 19, 1897	.....	$ 762.06	.....	.....	.....	.....	.....	762.06
Aug. 4, 1897	214 00	.....	.....	.....	.....	.....	7.87	221.87
Sept. 13, 1897	638.94	.....	.....	.....	$ 5.30	.....	30 62	674 86
Oct. 6, 1897	3,053.66	.....	.....	.....	.....	.....	112.96	3,166.62
Oct. 18, 1897	.....	906.73	.....	.....	.....	.....	.....	906.73
Nov. 6, 1897	675.99	.....	.....	.....	.....	.....	24 90	700 89
Dec. 3, 1897	370.59	.....	.....	.....	.....	.....	10 10	380.69
Jan. 12, 1898	159.05	.....	.....	.....	.....	.....	5 82	164.87
Feb. 4, 1898	627 10	859.60	.....	.....	1.90	.....	22 41	1,511 01
March 4, 1898	1,150.12	.....	.....	.....	5.24	.....	40.96	1,196 32
April 6, 1898	3,839 68	.....	.....	.....	.....	.....	141 38	3,981.01
May 3, 1898	382 40	820.40	.....	.....	.60	$ 16.67	18 63	1,238.70
June 13, 1898	107.42	.....	.....	.....	6.27	.....	3.82	117 51
July 5, 1898	190 52	.....	.....	.....	.....	97.24	6.83	294 59
Aug. 2, 1898	106 41	764.87	.....	.....	.....	.....	3.79	875 07
Sept. 3, 1898	616.34	.....	.....	.....	.....	.....	22 01	638 35
Oct. 8, 1898	3,254.91	.....	.....	.....	3.35	50.01	120.43	3,4 8.70
Nov. 3, 1898	831 71	635.60	.....	$ 1.45	.....	.....	29.32	1,488.08
Dec. 6, 1898	259.66	.....	.....	.....	15.22	20.00	7.20	302 08
Jan. 9, 1899	131 13	.....	.....	.....	.....	20.00	4.65	155 78
Feb. 3, 1899	614.45	782.00	.....	.....	7.04	.....	19 18	1,422 67
March 4, 1899	1,119.89	.....	.....	.....	.....	20 00	34.92	1,174 81
April 5, 1899	4,102.30	.....	.....	.....	.....	40.00	131 12	4,273.42
May 2, 1899	289 76	718.40	.....	.....	.....	20 00	9.03	1,037 19
June 8, 1899	196 82	.....	.....	.....	.....	40.00	6.13	242.95
Total.....	$23,089.23	$ 6,249.66	.....	$ 1.45	$ 44.92	$ 323 92	$ 815.24	$30,594.42

TABLE No. 28—DECATUR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 14, 1897	$ 132.62	$ 919.00	.....	.....	.....	.....	$ 4.90	$ 1,056 52
Aug. 6, 1897	128.05	.....	$ 4.15	.....	.....	.....	4.63	136.83
Sept. 9, 1897	1,850.89	.....	.....	.....	$ 5.13	.....	18.12	1,874.05
Oct. 18, 1897	2,992 33	811.50	.....	.....	.....	.....	110.69	3,914.52
Nov. 16, 1897	575 09	.....	.....	.....	.....	.....	21.20	596 29
Dec. 10, 1897	422.09	.....	.....	.....	11.88	.....	13 44	447.41
Jan. 13, 1898	298.81	649.60	.....	.....	.....	$ 60.00	10.31	1,018.72
Jan. 22, 1898	.....	.....	.....	.....	.....	30.00	.....	30.00
Feb. 10, 1898	341 62	.....	5.10	.....	22.32	.....	12.07	381.11
March 11, 1898	1,337.22	.....	.....	.....	.....	.....	.....	1,337.22
March 16, 1898	657.54	.....	.....	.....	.....	30.00	23 39	710.93
April 26, 1898	3,843 64	717.74	.....	.....	.....	30.00	137.30	4,728.68
May 23, 1898	305.73	.....	.....	.....	13.34	.....	10.87	329.94
June 15, 1898	209.69	.....	.....	.....	.....	.....	4.10	213.79
July 11, 1898	145.68	.....	14.01	.....	.....	.....	5.12	164.81
Aug. 9, 1898	128.19	650.00	.....	$ 9.07	22.56	.....	4.56	814 38
Sept. 13, 1898	1,784.69	.....	.....	.....	.....	.....	16 88	1,801.57
Oct. 24, 1898	2,995 20	608.84	7.22	.....	.....	.....	105.27	3,696.53
Nov. 23, 1898	631 92	.....	.....	.....	17.81	.....	22.52	672 25
Dec. 16, 1898	401.93	.....	.....	.....	.....	.....	14.19	416 12
Jan. 12, 1899	209.51	.....	.....	.....	.....	.....	7 33	216.84
Feb 15, 1899	431.28	594.97	.....	.....	55.92	.....	13.52	1,095 69
March 9, 1899	334.45	.....	.....	.50	.....	.....	26.05	861.00
April 20, 1899	5,708.78	516.10	.....	.....	24.36	.....	135 77	6,380.01
May 5, 1899	283 24	.....	.....	.....	.....	.....	8.71	291 95
June 7, 1899	397.46	.....	2.90	.....	.....	30.00	11 57	441.93
June 16, 1899	.....	.....	8.64	.....	.....	.....	.....	8.64
Total....	$27,022.56	$ 5,467.75	$ 42 02	$ 9.57	$ 173.32	$ 180.00	$ 742 51	$33,637.73

TABLE No. 29—DELAWARE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY	TOTAL.
July 2, 1897	$ 200.86	$ 52 41	.....	.....	.....	.....	$ 7.47	$ 260.74
Aug. 3, 1897	151 81	38.29	.....	.....	.....	.....	5 45	195.55
Sept. 7, 1897	363.73	94 29	.....	.....	.....	.....	13 47	471.49
Sept. 15, 1897	.....	.....	$ 10.58	$ 14.82	$ 8.56	.....	.....	33.96
Oct. 9, 1897	4,052.03	1,050.50	.....	.....	.....	.....	149.82	5,252 35
Nov. 9, 1897	98.20	204.18	.....	.....	.....	.....	29.16	331.54
Dec. 14, 1897	142.05	14.36	.....	.....	.....	.....	2.05	158.46
Jan. 8, 1898	91.18	23.31	.....	.....	.....	.....	3.34	117 83
Jan. 14, 1898	.....	.....	.....	.....	17 52	.....	.....	17.52
Feb. 7, 1898	544.30	123.58	.....	.....	.....	.....	17.65	685 53
March 10, 1898	482.69	288.82	.....	.....	.....	.....	41 26	812.77
April 12, 1898	6,456.41	2,216.97	.....	.....	.....	.....	230.05	8,903.43
April 14, 1898	.....	.....	12.30	15.34	27 96	.....	.....	55.60
May 6, 1898	231.43	57.86	.....	.....	.....	.....	8 26	297.55
June 11, 1898	171.24	330.95	.....	.....	.....	.....	6.11	558 30
June 15, 1898	.....	.....	.....	.....	16.02	.....	.....	16 02
Aug. 4, 1898	85.91	36.69	.....	.....	.....	.....	5.24	127.84
Aug. 4, 1898	128 49	30 87	.....	.....	.....	.....	4.41	163.77
Aug. 20, 1898	60.83	.....	.....	.....	.....	.....	.....	60 83
Sept. 6, 1898	337.38	83.35	.....	.....	.....	.....	12.06	432.79
Sept. 16, 1898	.....	.....	17.35	4.60	10.87	.....	.....	32.82
Oct. 10, 1898	3,458.39	1,031.87	.....	.....	.....	.....	147.41	4,637 67
Nov. 8, 1898	745 65	186.42	.....	.....	.....	.....	26.63	958.70
Nov. 25, 1898	.....	.....	.....	.....	14.12	.....	.....	14.12
Dec. 5, 1898	139 50	33.12	.....	.....	.....	.....	4.73	177.35
Jan. 11, 1899	67 53	211.76	.....	.....	.....	.....	2.39	281 68
Feb. 6, 1899	534.19	383.20	.....	.....	.....	.....	16 41	923.80
March 6, 1899	953.99	266.39	.....	.....	.....	.....	29 66	1,250.04
April 10, 1899	7,296.53	1,738.70	.....	.....	.....	.....	248.38	9,283.61
April 13, 1899	.....	.....	.....	6.35	15.13	.....	.....	21 48
May 3, 1899	414 20	89 92	.....	.....	.....	.....	12.85	516.97
June 7, 1899	130.09	159 13	.....	.....	.....	.....	4.07	293 29
June 14, 1899	.....	.....	.....	.....	40.02	.....	.....	40.02
Total	$ 27,328.61	$ 8,796.94	$ 40.23	$ 41.11	$ 150.20	.....	$ 1,028 33	$ 37,375 42

TABLE No. 30—DES MOINES COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 13, 1897	$ 163.75	.....	.....	.....	.....	.....	$ 6.01	$ 169 76
Aug. 9, 1897	221 87	$ 3,046.86	.....	$ 79.42	$ 53.63	.....	8.21	3,409 99
Sept. 13, 1897	1,024 39	.....	.....	.....	.....	.....	37 89	1,062 28
Oct 20, 1897	6,429 50	.....	.....	.....	.....	.....	299 76	6,729.26
Nov. 11, 1897	934 93	.....	.....	.....	.....	.....	34 51	969.44
Dec. 18, 1897	286.39	.....	.....	.....	.....	.....	10 59	296.98
Jan. 10, 1898	265.59	.....	.....	.....	.....	.....	3 99	269 58
Feb. 8, 1898	580 72	.....	.....	.....	.....	.....	20.73	601.45
March 8, 1898	1,450 43	.....	.....	.....	.....	.....	51 64	1,502.07
April 16, 1898	8,416 30	3,531 27	.....	2 50	293 98	$ 200 00	359.56	12,803 61
May 12, 1898	288.77	.....	.....	.....	.....	.....	10.31	299 08
June 13, 1898	140.60	.....	.....	.....	.....	.....	5 01	145 61
July 8, 1898	184.16	.....	.....	.....	.....	.....	6.56	190.72
Aug. 8, 1898	165 88	.....	.....	.....	.....	.....	5.75	171.63
Sept. 12, 1898	950.88	.....	.....	.....	.....	.....	33.49	984 37
Oct. 17, 1898	6,771.21	3,752 46	.....	20.39	171.82	.....	300 81	11,041 69
Nov. 12, 1898	860 45	.....	.....	.....	.....	.....	30 64	891 09
Dec. 13, 1898	462.31	.....	.....	.....	.....	.....	10 46	472.77
Jan. 13, 1899	93 22	.....	.....	.....	.....	.....	3 29	96 51
Feb. 14, 1899	704 14	.....	.....	.....	.....	.....	22.07	726.21
March 9, 1899	1,457.78	3,261 20	.....	3 95	221.85	.....	45.55	4,990 34
April 17, 1899	9,936 01	.....	.....	.....	.....	.....	362 11	10,298.12
May 6, 1899	274 80	.....	.....	.....	.....	.....	8.52	283 33
June 17, 1899	230 72	.....	.....	.....	.....	.....	8 33	239 05
Total	$ 42,324 80	$ 13,591.79	.....	$ 106.26	$ 741.28	$ 200.00	$ 1,685.79	$ 58 649 92

TABLE No. 31—DICKINSON COUNTY.

DATE OF PAYMENT		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	19, 1897	$ 76.74	$ 336.00	.....	.....	.....	.....	$ 2.82	$ 415.56
Aug.	12, 1897	80.84	.....	.....	.....	.....	.....	2.75	83.59
Sept.	23, 1897	105.42	.....	.....	.....	$ 4.07	.....	3.29	113.38
Oct	15, 1897	1,482.31	.....	.....	.....	.....	.....	54.87	1,537.18
Nov.	15, 1897	313.58	309.87	.....	.....	.....	.....	11.31	664.76
Dec.	13, 1897	173.88	.....	.....	.....	.....	.....	6.31	180.19
Jan.	14, 1898	1,605.04	289.33	.....	.....	2.95	.....	7.99	1,905.31
Feb.	16, 1898	358.32	.....	.....	.....	13.17	.....	12.54	384.03
March	17, 1898	1,614.77	.....	.....	.....	.....	.....	9.99	1,624.76
April	18, 1898	1,734.10	274.40	.....	.....	.....	.....	61.97	2,072.47
May	19, 1898	176.55	.....	.....	.....	5.10	.....	6.01	187.66
June	16, 1898	69.71	.....	.....	.....	.....	.....	2.36	72.07
July	16, 1898	100.95	.....	.....	.....	2.61	.....	3.09	106.65
Aug.	17, 1898	62.08	289.80	.....	.....	.....	.....	1.97	353.85
Sept.	16, 1898	1,663.86	.....	.....	.....	.....	.....	11.99	1,675.85
Oct	19, 1898	1,333.63	.....	.....	.....	.....	.....	45.86	1,379.49
Nov.	12, 1898	239.63	248.00	.....	.....	11.91	.....	10.48	510.02
Dec.	17, 1898	265.74	.....	.....	.....	.....	.....	8.60	274.34
Jan.	18, 1899	200.12	.....	.....	.....	.....	.....	6.86	206.98
Feb.	9, 1899	339.19	252.00	.....	.....	14.97	.....	12.16	668.32
March	16, 1899	1,617.21	.....	.....	.....	.....	.....	9.35	1,626.56
April	18, 1899	2,256.49	.....	.....	.....	2.70	.....	70.53	2,329.72
May	15, 1899	168.55	286.80	.....	.....	.....	.....	4.84	460.19
June	13, 1899	102.41	.....	.....	.....	.....	.....	3.12	105.53
Total		$15,243.12	$ 2,286.20	.....	.....	$ 57.48	.....	$ 371.66	$18,958.46

TABLE No. 32—DUBUQUE COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	19, 1897	$ 4,324.89	.....	.....	.....	.....	.....	$ 159.98	$ 4,484.87
Aug.	23, 1897	2,860.50	.....	.....	.....	.....	.....	98.90	2,959.40
Oct.	15, 1897	2,183.32	$ 3,870.51	.....	.....	.....	.....	199.50	6,253.33
Nov.	22, 1897	4,257.17	.....	.....	.....	.....	.....	153.78	4,410.95
Dec.	22, 1897	1,209.39	1,184.89	.....	.....	.....	.....	38.59	2,432.87
Jan.	27, 1898	833.44	.....	.....	.....	.....	.....	26.63	860.07
Feb.	24, 1898	1,507.63	.....	.....	.....	.....	.....	51.13	1,558.76
March	18, 1898	604.22	.....	.....	.....	.....	.....	137.42	741.64
April	25, 1898	8,845.90	.....	.....	.....	.....	.....	312.75	9,158.65
May	24, 1898	3,470.16	.....	.....	.....	.....	.....	123.94	3,594.10
June	18, 1898	599.69	.....	.....	.....	.....	.....	21.42	621.11
July	22, 1898	4,457.15	.....	.....	.....	.....	.....	161.76	4,618.91
Aug.	20, 1898	2,898.93	.....	.....	.....	.....	.....	103.34	3,002.27
Oct	22, 1898	2,364.04	3,325.93	.....	.....	.....	.....	199.96	5,889.93
Nov.	23, 1898	4,234.66	.....	.....	.....	.....	.....	152.86	4,437.52
Dec.	23, 1898	1,915.57	1,190.80	.....	.....	.....	.....	55.08	3,161.45
Jan	21, 1899	841.99	.....	.....	.....	.....	.....	29.88	871.87
Feb.	23, 1899	1,923.66	.....	.....	.....	.....	.....	60.30	1,983.96
March	20, 1899	1,301.64	.....	.....	.....	.....	.....	137.61	1,439.25
April	20, 1899	10,190.52	.....	.....	.....	.....	.....	318.49	10,509.01
May	20, 1899	4,763.41	.....	.....	.....	$ 130.13	.....	148.81	5,042.35
June	26, 1899	1,312.51	.....	.....	.....	.....	.....	41.02	1,353.53
Total		$ 66,950.39	$ 9,573.13	.....	.....	$ 130.13	.....	$ 2,733.15	$ 79,385.80

TABLE No. 33—EMMET COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	7, 1897	$ 97.86	.....	.....	.....	.....	.....	$ 3 62	$ 101 48
Aug.	9, 1897	71.84	$ 391.53	.....	.....	.....	.....	2.67	466 04
Sept.	13, 1897	112.98	.....	.....	.....	.....	.....	2.53	115 51
Oct.	14, 1897	2,683.73	.....	.....	.....	.....	.....	58 89	2,742.62
Nov.	11, 1897	319.71	349.53	.....	.....	.....	.....	11 83	681 07
Dec.	14, 1897	339.00	.....	.....	.....	.....	.....	10.34	349 34
Jan.	13, 1898	394.51	.....	.....	.....	.....	.....	9 00	403.51
Feb.	11, 1898	72.22	378.00	.....	.....	.....	.....	2 30	452.52
March	9, 1898	297.23	.....	.....	.....	.....	.....	10 61	307.84
April	14, 1898	3,084.57	.....	.....	.....	.....	.....	70 68	3,155.25
May	12, 1898	72.61	.....	.....	.....	.....	.....	2.59	75.20
June	11, 1898	123.14	.....	.....	.....	.....	.....	4 39	127.53
July	7, 1898	59.58	.....	.....	$ 8.42	.....	.....	2.12	70.12
Aug.	4, 1898	26.73	390.59	.....	2.80	.....	.....	.95	421.07
Sept.	7, 1898	65.11	.....	.....	.....	.....	.....	2 33	67.44
Oct.	14, 1898	2,814 54	.....	.....	.....	.....	.....	61 04	2,875 58
Nov.	12, 1898	384 98	718.20	.....	.....	.....	.....	13.84	1,112.02
Dec.	12, 1898	309.04	.....	.....	.....	.....	.....	10 96	320.00
Jan.	16, 1899	264 52	.....	.....	.....	.....	.....	9.72	274 24
Feb.	10, 1899	49.84	360.00	.....	.....	.....	.....	1.79	411 63
March	11, 1899	406 64	.....	.....	3.40	.....	.....	12 71	422.75
April	13, 1899	3,443.67	.....	.....	.....	.....	.....	73 04	3,516 71
May	6, 1899	88.34	369.60	.....	.....	.....	.....	2.76	460.70
June	14, 1899	126.33	.....	.....	.....	.....	.....	4.14	129.47
Total.....		$15,707.72	$ 2,952.45	.....	$ 14.62	.....	.....	$ 384.85	$19,059.64

TABLE No. 34—FAYETTE COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	16, 1897	$ 212 02	.....	.....	.....	.....	.....	$ 7.99	$ 220.01
Aug.	19, 1897	214.83	$ 1,585.73	.....	.....	.....	.....	8 00	1,808.06
Sept.	17, 1897	401.42	.....	.....	.....	.....	.....	14.96	416 38
Oct.	18, 1897	4,741.81	.....	.....	.....	.....	.....	163.49	4,905.30
Nov.	17, 1897	690.59	1,601.60	.....	.....	.....	.....	25.50	2,317.69
Dec.	17, 1897	534.28	.....	.....	.....	.....	.....	17.08	551.36
Jan.	15, 1898	346.30	.....	.....	.....	.....	.....	7.73	354.03
Feb.	17, 1898	643.47	1,580.60	.....	$ 127.88	$ 28.03	$ 400.00	23 01	2,803 99
March	16, 1898	1,639.57	.....	.....	.....	.....	.....	58 57	1,698.14
April	19, 1898	6,846 01	.....	.....	.....	.....	.....	244 51	7,090 52
May	18, 1898	661 92	1,506.87	.....	.....	.....	.....	11 51	2,180.30
June	21, 1898	363 61	.....	.....	.....	.....	.....	12.15	375.76
July	23, 1898	186.38	.....	.....	17.96	27.24	375.00	6.82	613.40
Aug.	23, 1898	121.74	1,579.20	.....	.....	.....	.....	4.49	1,705.43
Sept.	19, 1898	419.12	.....	.....	.....	.....	.....	15.02	434 14
Oct.	21, 1898	5,062.03	.....	.....	.....	.....	.....	168 38	5,230.41
Nov.	17, 1898	942 77	1,351.20	.....	.....	.....	.....	33 48	2,327 45
Dec.	22, 1898	377 89	.....	.....	.....	.....	.....	5 30	383 19
Jan.	19, 1899	56 61	.....	.....	24.14	20.14	310.00	5.96	416 85
Feb.	17, 1899	737.62	1,463.47	.....	.....	.....	.....	23.06	2,224.15
March	16, 1899	1,670.26	.....	.....	.....	.....	.....	52 19	1,722.45
April	19, 1899	8,831.23	.....	.....	.....	.....	.....	266 49	9,097.72
May	20 1899	314.34	1,387.20	.....	.....	.....	.....	10 04	1,711.58
June	23, 1899	318.41	.....	.....	.....	.....	.....	10.33	328.74
Total.....		$36,333 73	$12,055.87	.....	$ 169.98	$ 75.41	$ 1,085.00	$ 1,195.66	$50,915 65

TABLE No. 35—FLOYD COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	5, 1897	$ 104.53						$ 3.86	$ 108 38
July	12, 1897		$ 1,167.60			$ 81.34			1,248.94
Aug.	9, 1897	99 87						3.70	103.57
Sept.	7, 1897	240.04						8.89	248.93
Oct.	18, 1897	2,282.62						98.64	2,381.26
Oct.	21, 1897		1,227.33						1,227.33
Nov.	17, 1897	2,061.15						76 35	2,137.50
Dec.	13, 1897	356.42						6.91	363 33
Dec.	22, 1897		1,189.60						1,189.60
Jan.	7, 1898	343.82						6 55	349 37
Jan.	19, 1898		1,114.87			11.36	$ 60.00		1,186.23
Feb.	11, 1898	338.06						12.08	350.14
March	15, 1898	1,724 47						73 67	1,798.14
April	16, 1898	3,078.03	1,105.07			17 48	90.00	230.85	4,521.43
May	13, 1898	609 50						21 76	631 26
June	14, 1898	179.20						6.39	185 59
July	1, 1898		1,274.95			4.56	30.00		1,309.51
July	8, 1898	114 25						4.08	118.33
Aug.	4, 1898	84.12						3.14	91 26
Sept.	20, 1898	199 10						7.11	206 21
Oct.	17, 1898	2,850 25	1,413.53					113.87	4,377.65
Nov.	12, 1898	1,296.68						46 30	1,342 98
Dec.	15, 1898	525.57						15.10	540.67
Jan.	16, 1899	225.54						8.05	233 59
Jan.	28, 1899		1,139.20						1,139.20
Feb.	14, 1899	128 05						4 00	132 05
March	13, 1899	655.72						20.49	676.21
April	17, 1899	3,722.51						128.34	3.850.85
May	2, 1899		1,025.60						1,025.60
May	15, 1899	2,226.31				51.93		69.57	2,347 81
June	13, 1899	115.25						3 60	118.85
Total.....		$23,565.05	$10,607.75			$ 166.67	$ 180 00	$ 972 30	$35,491.77

TABLE No. 36—FRANKLIN COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY	TOTAL.
July	19, 1897	$ 68.09						$ 2 51	$ 70.60
Aug.	20, 1897	115.68	$ 811.53					4.28	931 49
Sept.	23, 1897	274 93				$ 8.62		10.18	293 73
Oct	19, 1897	4,058 96				3.34		151 93	4,214.23
Nov.	27, 1897	429.00	752.27					15.88	1,197.15
Dec.	23, 1897	159.00						7.66	166.66
Jan.	27, 1898	146 96				13.59			160.55
Feb.	21, 1898	279.34	746.67					9 97	1,035.98
March	23, 1898	589.05				21 48		21.03	631.56
April	19, 1898	5,011.72						174.71	5,186.43
May	21, 1898	141 46	791.00			9.37		5.05	946 88
June	21, 1898	140.03						4.44	144.47
July	25, 1898	54.10						1.93	56 03
Aug.	24, 1898	54.10	806.40			19.10		1 93	881.53
Sept.	23, 1898	339 06						12.10	351.16
Oct.	24, 1898	4,313 36			$ 2.22			149 60	4,465 18
Nov.	26, 1898	392 34	680.40			6.43		14.01	1,093.18
Dec.	22, 1898	209.12						4 46	213.58
Jan.	26, 1899	241 24						6.91	248.15
Feb	21, 1899	227 58	614.40			17.93		7.11	867.02
March	25, 1899	965 08			.40			30.15	995.63
April	20, 1899	5,806 74				15 05		178 25	6,000.04
June	10, 1899	314.25	641.20					9.43	964.88
Total.....		$ 24,331 19	$ 5 843 87		$ 2.62	$ 114.91		$ 823.52	$ 31,116 11

TABLE No. 37—FREMONT COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	12, 1897	$ 148.67	.....	.....	.....	.....	.....	$ 4.73	$ 153 40
Aug.	9, 1897	144 49	.....	.....	.....	.....	.....	5 35	149.84
Sept.	13, 1897	403 49	$ 1,049.00	.....	.....	$ 23.17	.....	14.94	1,490 60
Sept.	23, 1897	421.00	.....	.....	.....	.....	.....	..	421.00
Oct.	20, 1897	4,882.55	.....	.....	.....	.....	.....	180.37	5,062 92
Nov.	15, 1897	618 98	.....	.....	.....	.....	.....	22 93	641 91
Dec.	11, 1897	439.62	1,102 50	.....	.....	21.41	.....	13 53	1,577 06
Jan.	12, 1898	280.16	.....	.....	.....	.....	.....	9 50	289 66
Feb	19, 1898	334 05	1,027.13	.....	.....	.....	$ 20.00	11 50	1,394.68
March	16, 1898	778 86	.....	.....	.....	.....	.....	25 74	804 60
April	22, 1898	6,023.22	1,044.86	.....	$ 6.10	20 15	80.00	199.95	7,379 28
May	16, 1898	313.12	.....	.....	.....	14 11	20.00	11.16	358 39
June	13, 1898	156.16	.....	.....	16.96	.....	.....	5.57	178 69
July	18, 1898	95 87	.....	.....	.....	.....	.....	3 32	99.19
Aug.	19, 1898	140.71	850 20	.....	16 97	.....	.....	4 94	1,012 81
Sept.	16, 1898	281.22	.....	.....	5.46	13.22	.....	10 13	310 03
Oct.	28, 1898	4,455.02	.....	.....	.....	.....	.....	144 82	4,599.84
Dec.	1, 1898	688.23	866 66	.....	.....	11.73	.....	24 55	1,591 17
Dec.	24, 1898	350 16	.....	.....	.....	.....	.....	12.31	362 47
Jan.	16, 1899	264.11	.....	.....	.....	.....	.....	8.55	272 66
Feb.	15, 1899	331 38	906 97	.....	.....	13 17	.....	9 95	1,261 47
March	16, 1899	841 25	.....	.....	.....	.....	.....	25.94	867 19
April	28, 1899	7,253 01	.....	.....	.....	31 30	.....	212 63	7,496.94
May	16, 1899	222 53	882 71	.....	12 50	.....	.....	6 97	1,124 71
June	30, 1899	168.49	.....	.....	.....	.....	.....	5 20	173.69
Total		$ 30,043 35	$ 7,730 03	.....	$ 57.99	$ 148 26	$ 120 00	$ 973.57	$ 39,073 20

TABLE No. 38—GREENE COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	2, 1897		.....	.....	$ 5.26	.....	.....	..	$ 5 26
July	15, 1897	$ 333.31	.....	.....	.....	.....	.....	$ 12 24	345.55
Aug.	12, 1897	136.63	$ 630.00	.....	.....	.....	.....	5.01	771.64
Sept.	14, 1897	684 72	.....	.....	.....	$ 14 29	.....	20 42	719.43
Oct	16, 1897	4,855.29	675.00	.....	.....	.....	.....	179.77	5,710 06
Nov.	16, 1897	811.60	.....	.....	.....	.....	.....	29 25	840 85
Dec.	15, 1897	359.11	.....	.....	.....	.....	$ 20.00	10.86	389 97
Jan.	15, 1898	188.84	.....	.....	.....	.....	.....	6.61	195 45
Feb	15, 1898	356 58	623.00	.....	.....	.....	10 00	11.76	1,001 34
March	8, 1898	726 80	.....	.....	.....	.....	10.00	25.92	762 72
April	16, 1898	5,528 29	611.33	.....	.....	.....	.....	191 42	6,331 04
May	12, 1898	250.49	.....	.....	.....	.....	.....	8.90	259 39
June	15, 1898	195.52	.....	.....	.....	.....	.....	6 98	102.50
July	20, 1898	168 62	.....	.....	.....	.....	.....	6.03	174.65
Aug.	16, 1898	285.51	565.07	.....	31.94	29.53	.....	10.16	922.21
Sept.	14, 1898	918 51	.....	.....	.....	.....	.....	26 80	945.41
Oct.	17, 1898	4,797.44	.....	.....	.....	.....	.....	171.33	4,968.77
Nov.	14, 1898	834.01	547.57	.....	.....	.....	.....	29.66	1,411.24
Dec.	13, 1898	359.60	.....	.....	.....	.....	.....	10.98	370.58
Jan.	10, 1899	166 18	.....	.....	.....	.....	.....	5.39	171.57
Feb.	15, 1899	475.61	625.33	.....	.....	12.18	.....	14.13	1,127.25
March	15, 1899	811 24	.....	.....	.....	.....	.....	25 38	836 62
April	14, 1899	6,773.11	.....	.....	.....	.....	.....	205.71	6,978.82
May	9, 1899	218.29	583.00	.....	.....	8.10	.....	6.81	818 20
June	13, 1899	159.60	.....	.....	.....	.....	.....	4 98	164 58
Total		$30,394.90	$ 4,862.30	.....	$ 37.20	$ 64.10	$ 40.00	$ 1,026 50	$36,425 00

TABLE No. 39—GRUNDY COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	12, 1897	$ 57.59	.....	.....	.....	.....	.....	$ 2.07	$ 59 66
Aug.	13, 1897	93 18	.....	.....	.....	.....	.....	3.35	96.53
Sept.	14, 1897	237.85	$ 640.27	.....	$ 20 45	$ 39.61	.....	10.73	998.91
Oct.	16, 1897	3,545.46	.....	.....	.....	.....	.....	140.30	3 685 76
Nov.	15, 1897	344.13	.....	.....	.....	.....	.....	12.39	356.52
Dec.	24, 1897	153.80	646.80	.....	.....	.....	.....	4 58	804 18
Jan.	12, 1898	153.47	.....	.....	.....	.....	.....	5.07	158.54
Feb	15, 1898	411.74	.....	.....	.....	.....	.....	14.38	426.12
March	12, 1898	1,061.26	656.59	.....	.....	17.02	.....	37 56	1,772.43
April	18, 1898	4,563.47	.....	.....	.....	.....	.....	170 86	4,734.33
May	9, 1898	120.05	.....	.....	11.21	43.45	.....	4.05	177.76
June	11, 1898	73.93	.....	.....	.....	.....	.....	2 55	76.48
July	9, 1898	57.59	546.93	.....	2.68	16.15	.....	1.83	625.18
Aug.	8, 1898	55.55	.....	.....	18	.....	.....	1 92	57.65
Sept.	12, 1898	283 93	586 14	.....	9 38	38.39	.....	9 86	927.70
Oct.	17, 1898	3,701.44	.....	.....	.....	.....	.....	140 41	3,841.85
Nov.	11, 1898	280.81	.....	.....	.....	.....	.....	9.94	290.75
Dec.	7, 1898	127.39	.....	.....	.....	.....	.....	4 07	131.46
Jan.	7, 1899	85.68	458.40	.....	.....	13 94	.....	2 87	560.89
Feb	9, 1899	315.22	.....	.....	.....	.....	.....	11.06	366.28
March	7, 1899	1,134.28	.....	.....	.....	.....	.....	35.43	1,169 71
April	24, 1899	5,746 02	.....	.....	.....	.....	.....	187 67	5,933 69
May	12, 1899	109 49	.....	.....	.....	.....	.....	3.50	112 99
June	10, 1899	118.26	446 00	.....	2.00	29 05	.....	3 57	598.88
Total.....		$23,920 59	$ 3,981.13	.....	$ 45 90	$ 196.61	.....	$ 820.02	$27,964 25

TABLE No. 40—GUTHRIE COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	9, 1897	$ 263.75	.....	.....	$ 16.88	.....	.....	$ 9.15	$ 289 78
Aug.	12, 1897	172 64	$ 735.50	$ 24.11	.....	.....	.....	6 25	938 50
Sept.	11, 1897	533.46	.....	.....	.....	$ 33.91	.....	19 44	586 81
Oct.	27, 1897	5,192.13	766 50	.....	.....	.....	.....	204.79	6,163.41
Nov.	16, 1897	557 96	.....	.....	.....	.....	.....	20.25	578.21
Dec.	17, 1897	394.43	.....	.....	.....	41 83	.....	11.09	447 35
Jan.	18, 1898	438 65	1,248 10	.....	.....	.....	.....	16 06	1,702.81
Feb.	11, 1898	214.85	.....	.....	.....	.....	.....	7.58	222 43
March	15, 1898	527 33	.....	.....	.....	.....	.....	18.75	546.08
April	23, 1898	4,832.42	512.40	2 51	.....	41.44	.....	182.85	5,571 62
May	6, 1898	312.94	.....	.....	.....	24 23	.....	10.82	347 99
June	28, 1898	307 94	.....	.....	.....	.....	.....	10 21	318 15
July	16, 1898	112.36	.....	.....	.....	.....	.....	3 88	116.24
Aug.	22, 1898	111.62	476.23	.....	.....	21.86	.....	3.32	613 03
Sept.	20, 1898	541 20	.....	.....	.....	.....	.....	18.18	559.38
Oct.	19, 1898	4,636.17	.....	.....	.....	.....	.....	175.45	4,801 62
Nov.	16, 1898	718 31	534.29	11.40	.....	20.60	.....	25 27	1,309.87
Dec.	20, 1898	465.01	.....	.....	.....	.....	.....	17 64	482 65
Jan.	18, 1899	429.01	502.23	.....	.....	.....	.....	12.26	943.50
Feb.	16, 1899	288.14	.....	.....	.....	.....	.....	8.90	297.04
March	15, 1899	780.51	.....	.....	.....	.....	.....	24.22	804.73
April	19, 1899	5,616.56	.....	.....	.....	35 57	.....	184.45	5,836.58
May	15, 1899	275 27	.....	.....	.....	.....	.....	8.28	283 55
June	19, 1899	167.36	436.37	5.07	.....	.....	.....	4.71	613 51
Total.....		$27,880 01	$ 5,211.62	$ 43.09	$ 16.88	$ 219.44	.....	$ 1,003 80	$34,374.84

TABLE No. 41—HAMILTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 14, 1897	$ 175.08	$ 810 14	.....	.....	.....	.....	$ 6 35	$ 991 82
Aug. 16, 1897	108.94	.....	.....	$ 42 51	.....	.....	3 72	151 17
Sept. 16, 1897	469 27	.....	.....	.....	$ 9.93	.....	17.30	496.50
Oct. 14, 1897	3,000 00	.....	.....	.....	.....	.....	.....	3,000 00
Oct. 25, 1897	1,819 98	876 87	.....	.....	.....	.....	178 40	2,875 25
Nov. 19, 1897	1,02 .50	.....	.....	.....	.....	.....	29 50	1,050 00
Dec. 6, 1897	338 28	.....	.....	.....	4.60	.....	9 26	352 24
Jan. 8, 1898	350.90	.....	.....	.....	.....	.....	12.77	363 67
Feb. 3, 1898	110.93	948.74	$ 10.97	.....	.....	.....	3 76	1,074 40
March 8, 1898	589 86	.....	.....	.....	9.30	.....	21 06	620 22
April 15, 1898	5,811 21	.....	.....	.....	.....	.....	198 81	6,010.02
May 9, 1898	254.55	864.74	.....	.....	2.93	.....	8.95	1,129.17
June 9, 1898	69 91	.....	.....	.....	.....	.....	2.85	72 76
July 8, 1898	131.21	.....	11.13	.....	.....	.....	4 68	147.12
Aug. 5, 1898	157 10	787.73	.....	.....	12.69	.....	5 53	963 10
Sept. 8, 1898	468 14	.....	.....	26.90	.....	.....	16.44	511 48
Oct. 17, 1898	5,163.35	.....	.....	.....	.....	.....	184 09	5,347 44
Nov. 14, 1898	934.09	635.20	6 00	.....	16.29	.....	24 72	1,616 30
Dec. 12, 1898	316 90	.....	.....	.....	.....	.....	8.89	325 79
Jan. 6, 1899	238.85	.....	11 15	.....	.....	.....	8 13	258 13
Feb 8, 1899	215.25	6.12	.....	.....	17.12	.....	6 74	251.11
March 7, 1899	587 13	.....	.....	47.36	.....	.....	18 48	652.97
April 17, 1899	6,984 68	.....	.....	.....	13 99	.....	210 22	7,208 89
May 5, 1899	198.68	650 40	.....	.....	.....	.....	6.25	855.33
June 8, 1899	70.15	.....	.....	.....	.....	.....	2 19	72.34
Total.....	$ 29,577.89	$ 6,185.82	$ 39 25	$ 117.77	$ 86 85	.....	$ 989.24	$ 36,996 81

TABLE No. 42—HANCOCK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 14, 1897	$ 115.62	$ 515.66	.....	.....	.....	.....	$ 4.13	$ 635 41
Aug. 18, 1897	90.00	.....	.....	.....	.....	.....	3 20	93 20
Sept. 14, 1897	1 60	.....	.....	.....	.....	.....	5 60	165 60
Oct 20, 1897	2,260 00	.....	.....	.....	.....	.....	82.00	2,342.00
Nov. 16, 1897	580.00	586 60	.....	.....	$ 17.62	.....	21.00	1,205.22
Dec. 11, 1897	308.04	.....	.....	.....	.....	.....	10.74	318 78
Jan. 14, 1898	300 00	474.59	.....	.....	.....	.....	10.00	784 59
Feb 18, 1898	646 71	.....	.....	.....	.....	.....	13.67	660 38
March 15, 1898	537.39	.....	.....	.....	.....	.....	18.60	555 99
April 15, 1898	3,000 00	.....	.....	.....	.....	.....	100 00	3,100 00
May 11, 1898	150 00	370.00	.....	.....	.....	.....	5 00	525 00
June 10, 1898	125.00	.....	.....	.....	.....	.....	5.00	130.00
July 9, 1898	17 00	.....	.....	.....	.....	.....	1.85	18.85
Aug. 15, 1898	130 00	.....	.....	.....	.....	.....	4.50	134 50
Sept. 15, 1898	270 00	365 00	.....	.....	.....	.....	10.00	645.00
Oct. 19, 1898	2,759 36	.....	.....	.....	.....	.....	90.00	2,849.36
Dec. 9, 1898	450.00	.....	.....	.....	.....	.....	20.00	470 00
Dec. 16, 1898	324 20	339.03	.....	.....	.....	$ 9 04	9.00	671 27
Jan. 11, 1899	260 00	.....	.....	.....	.....	20.00	9.00	289 00
Feb. 9, 1899	559 00	288 00	.....	.....	6.25	20.00	16.00	889.25
March 13, 1899	716.00	.....	.....	.....	.....	20.00	22 00	758 00
April 17, 1899	4,035 31	.....	.....	.....	.....	20.00	117.00	4,172.31
April 21, 1899	4 20	.....	.....	.....	.....	.....	.....	4 20
May 8, 1899	145 00	.....	.....	.....	.....	20.00	4.00	169 00
June 14, 1899	130.00	.....	.....	.....	.....	.....	6.00	136 00
Total	$ 18,072 83	$ 2,923 88	.....	.....	$ 23 87	$ 109 04	$ 588.39	$ 21,722.01

TABLE No. 43—HARDIN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 3, 1897	$ 161.29	$ 1,386.46	.....	.....	.....	.....	$ 5 88	$ 1,553.63
Aug. 6, 1897	156 72	.....	.....	.....	.....	.....	5.76	162 48
Sept. 13, 1897	478.42	1,483.53	.....	.....	.....	.....	17 40	1,974 35
Oct. 19, 1897	4,742 19	.....	.....	.....	.....	.....	184.09	4,926 28
Nov. 12, 1897	838.92	.....	.....	.....	.....	.....	30.91	869.83
Dec. 6, 1897	301.09	.....	.....	.....	.....	.....	10.90	311.99
Dec. 16, 1897	..	1,555.40	.....	.....	.....	.....	....	1,555.40
Jan. 6, 1898	321.46	.....	.....	.....	.....	.....	7.19	528 65
Feb. 12, 1898	313.78	.....	.....	.....	$ 12.76	.....	11.00	337.54
March 16, 1898	472.18	.....	.....	.....	.....	.....	25.29	497.47
April 25, 1898	5,818 38	.....	.....	.....	.....	.....	207.67	6,026 05
May 31, 1898	157.47	.....	.....	.....	.....	.....	5.36	162 83
June 8, 1898	216 65	2,976.39	.....	.....	.....	.....	7.36	3 200 40
July 7, 1898	125.25	.....	$ .60	$ 6.65	53 05	$ 886.26	4.12	1,075.93
Aug. 8, 1898	169 66	.....	.....	.....	.....	.....	5 60	175.26
Sept. 12, 1898	377.51	.....	.....	.....	.....	.....	12 84	390.35
Oct. 21, 1898	4,668.40	1,699.14	.....	6 50	.....	.....	173 65	6,547.69
Nov. 12, 1898	558 70	.....	.....	.....	.....	.....	19 04	577.74
Dec. 16, 1898	342 17	.....	.....	.....	.....	.....	11.28	353 45
Jan. 11, 1899	287 21	1,508.40	.....	.....	.....	.....	6 62	1,802 23
Feb. 15, 1899	376.48	1,153 59	.....	8.75	51.98	163.35	11.62	1,765 77
March 21, 1899	785.78	.....	.....	.....	.....	.....	24.36	810.14
April 28, 1899	6,988.01	1,549.20	.....	.....	.....	.....	223 25	8,760 46
May 8, 1899	233.97	.....	.....	.....	.....	.....	7 16	241 13
June 6, 1899	140.84	.....	.....	.....	.....	.....	4.15	144.99
Total ...	$29,027 53	$13,312.11	$ .60	$ 21.90	$ 117.79	$ 1,049.61	$ 1.022 50	$14,552.04

TABLE No. 44—HARRISON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	$ 327.40	.....	.....	.....	.....	.....	$ 12.01	$ 339.41
Aug. 7, 1897	270.11	.....	.....	.....	.....	.....	9 84	279.95
Sept. 8, 1897	429.77	.....	.....	.....	.....	.....	21 34	451.11
Oct. 20, 1897	4,987.37	.....	.....	.....	.....	.....	184 50	5,171 87
Nov. 16, 1897	1,349.92	.....	.....	.....	.....	.....	47 98	1,397.90
Dec. 4, 1897	473.77	$ 2,636 50	$ 2.25	.....	$ 70.23	.....	16 20	3,218.95
Jan. 10, 1898	651 52	.....	.....	.....	.....	.....	21.81	673 33
Feb. 15, 1898	400 39	.....	.....	.....	.....	.....	10.74	411 13
March 18, 1898	626 73	.....	.....	.....	.....	.....	27.67	654 40
April 25, 1898	5,998 40	.....	.....	.....	.....	.....	214 25	6,212.65
May 18, 1898	632.69	.....	.....	.....	.....	.....	22.50	655.19
June 17, 1898	522.35	.....	.....	.....	.....	.....	14.58	536.93
July 14, 1898	231.60	.....	.....	.....	.....	.....	8.28	239.88
Aug. 16, 1898	205.20	3,362.06	2.00	$ 48.70	173.64	.....	7.44	3,799 04
Sept. 17, 1898	439 41	.....	.....	.....	.....	.....	15 71	455 12
Oct. 24, 1898	4,933.73	.....	.....	.....	.....	.....	169.70	5,103 43
Nov. 26, 1898	885.75	.....	.....	.....	.....	.....	31.51	917 26
Dec. 17, 1898	537.10	.....	.....	.....	.....	.....	22 99	560.09
Jan. 19, 1899	616.35	.....	.....	.....	.....	.....	16.31	632 66
March 4, 1899	313 99	.....	.....	.....	.....	.....	9.81	323.80
March 31, 1899	732.30	.....	.....	.....	.....	.....	27.01	759.31
April 20, 1899	.....	2,139.27	.....	.....	.....	.....	.....	2,139.27
April 16, 1899	5,000.00	.....	.....	.....	.....	.....	.....	5,000.00
April 26, 1899	.....	.....	.....	.....	121.57	.....	.....	121.57
April 27, 1899	.....	.....	.....	.50	.....	.....	.....	.50
May 6, 1899	2,254.80	.....	.....	.....	.....	.....	226 68	2,481.48
May 17, 1899	483 30	.....	.....	.....	.....	.....	15 05	498 35
June 13, 1899	514.27	.....	.....	.....	.....	.....	14 85	529.12
Total	$33,818.22	$ 8,157.83	$ 4.25	$ 49.20	$ 365.44	...	$ 1,168 76	$43,563.70

TABLE No. 45—HENRY COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	6, 1897	$ 147.20	.....	.....	.....	$ 4.95	$ 16.66	$ 5.46	$ 174.27
July	19, 1897	.	$ 1,378.54	.....	.....	.....	.....	.....	1,378.54
Aug.	6, 1897	174.78	.....	.....	.....	.....	.....	6 55	181.23
Sept.	9, 18-7	494.23	.....	.....	.....	.60	.....	18.00	512.83
Oct.	14, 1897	4,279.55	.....	.....	.....	3.00	24.99	180 09	4,487 54
Nov.	12, 1897	643 11	1,519 01	.....	.....	.....	.....	26 04	2,188.16
Dec.	6, 1897	439.99	.....	.....	.....	3.95	.....	.....	443 94
Jan.	7, 1898	72.95	.....	.....	.....	.....	.....	39.70	112.65
Jan.	19, 1898	.....	1,576.86	.....	.....	.....	.....	.....	1,576 86
Feb.	14, 1898	800 98	.....	.....	.....	.....	.....	31.07	832.05
March	10, 1898	1,556.70	.....	.....	.....	.....	.....	60 08	1,616 78
April	15, 1898	5,590.17	.....	.....	.....	.....	.....	221.71	5,811.88
April	22, 1898	.....	1,610 46	.....	.....	11.75	16.66	.....	1,638.87
May	9, 1898	276.01	.....	.....	.....	27.58	16.66	9.13	330 38
June	4, 1898	129.19	.....	.....	.....	.....	16 66	5.05	150 90
July	7, 1898	103.85	.....	.....	.....	7.98	24.99	3.30	140.12
July	21, 1898	.....	1,583.86	.....	.....	.....	.....	.....	1,583 86
Aug.	4, 1898	155.01	.....	.....	.....	.....	.....	5.20	160.21
Sept.	6, 1898	616.40	.....	.....	.....	.....	.....	21.93	638.33
Oct.	15, 1898	4,536.13	.....	.....	.....	.....	.....	185.16	4,721 29
Nov.	12, 1898	773.40	1,339.60	.....	.....	.....	.....	27.60	2,140.60
Dec.	7, 1898	261 80	.....	.....	.....	34.72	36.66	8.42	341.60
Jan.	9, 1899	123.74	.....	.....	.....	16.74	8.33	3.79	152.60
Feb.	1, 1899	.....	1,443.60	.....	.....	.....	.....	.....	1,443.60
Feb.	6, 1899	1,090 96	.....	.....	.....	.....	.....	33.17	1,124.13
March	6, 1899	1,668.92	.....	.....	.....	.....	20.00	51.64	1,740.56
April	14, 1899	5,572.51	.....	.....	.....	.....	.....	190.20	5,762.71
April	29, 1899	..	1,406.00	.....	.....	.....	.....	.....	1,406.00
May	6, 1899	287 13	.....	.....	.....	.....	.....	8 49	295 62
June	5, 1899	145.38	.....	.....	.....	31.44	30.00	4.53	211 35
Total		$ 29,940 04	$ 11,857.93	.....		$ 142.71	$ 211.61	$ 1,144.22	$ 43,296 51

TABLE No. 46—HOWARD COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	15, 1897	$ 198.01	.....	.....	.....	.....	$ 25 00	$ 6.63	$ 229 64
Aug.	14, 1897	137.47	.....	.....	.....	.....	25.00	4 95	167.42
Sept.	14, 1897	273 71	$ 1,004 73	.....	.....	.....	25.00	9.67	1,313.11
Oct.	15, 1897	2,583.14	.....	.....	.....	.....	25 00	85.74	2,693 88
Nov.	13, 1897	1,275.59	967.40	.....	.....	.....	25.00	47 23	2,315 22
Dec.	13, 1897	534.95	.....	.....	.....	.....	25 00	13.91	573 86
Jan.	12, 1898	524.22	.....	.....	.....	.....	25.00	7.81	557.03
Feb.	12, 1898	256.02	944 53	.....	.....	.....	.....	9.14	1,209.69
March	14, 1898	573.05	.....	.....	.....	.....	25.00	20.48	618.53
April	15, 1898	3,351.07	.....	.....	.....	.....	25.00	110.65	3,486.72
April	29, 1898	.....	.....	.....	.....	$ 28.25	.....	.....	28 25
May	16, 1898	423.61	1,010 73	.....	.....	.....	25.00	15.17	1,474.51
June	14, 1898	149 16	.....	.....	.....	.....	34.45	4.64	188 25
July	13, 1898	137.67	.....	.....	.....	.....	16.67	4 90	159.24
Aug.	16, 1898	121.52	954 80	.....	.....	.....	16.67	4.33	1,097 32
Aug.	17, 1898	.....	.....	.....	.....	11.30	.....	.....	11 30
Sept.	15, 1898	487.26	.....	.....	.....	.....	16 67	17.53	521.46
Oct.	17, 1898	3,090.60	.....	.....	.....	.....	20.00	102 96	3,213.56
Nov.	14, 1898	800.19	760.80	.....	.....	.....	20.00	28 64	1,609.63
Dec.	13, 1898	561 43	.....	.....	.....	.....	20 00	17.13	598.56
Jan.	13, 1899	216 62	.....	.....	.....	.....	20.00	7 89	244.51
Feb	13, 1899	228.07	823.00	.....	.....	.....	20.00	7.12	1,061 19
March	9, 1899	.....	.....	.....	$ 2.80	1.44	.....	.....	4 24
March	15, 1899	750.79	.....	.....	.....	.....	20.00	23.47	794.26
April	15, 1899	4,244.49	.....	.....	.....	.....	20 00	123 83	4,388 32
May	12, 1899	345.00	862.00	.....	.....	.....	20.00	10.79	1,237.79
June	13, 1899	215.30	.....	.....	.....	.....	20.00	6.72	242.02
Total....		$ 21,478.94	$ 7,330.99	....	$ 2 80	$ 40.99	$ 514.46	$ 691.33	$ 30,059.51

TABLE No. 47—HUMBOLDT COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	19, 1897	$ 111 90						$ 4.15	$ 116.05
Aug.	16, 1897	73 41	$ 689 74			$ 10.24		2 83	776.22
Sept.	20, 1897	174.45						6.46	180.91
Oct.	19, 1897	3,625.02						132.54	3,757 56
Nov.	20, 1897	534 23	732 67					19.78	1,286.68
Dec.	17, 1897	217.10						6 48	223.58
Jan.	21, 1898	77.46	636.07			16.55		2.86	732 94
Feb.	17, 1898	122.76				23 06		4.33	150.15
March	21, 1898	461 90			$ 2 00			16.40	480.30
April	20, 1898	3,553.13	1,270.73					125.56	4,949 42
May	16, 1898	183.14				3.03		6 41	192.58
June	16, 1898	42.23						1.47	43.70
July	15, 1898	95.85				25 28		3 34	124.47
Aug.	16, 1898	59.99	683.20		17.64			2 09	762.92
Sept.	20, 1898	215.13						6.28	221 41
Oct.	24, 1898	3,074.11						130.25	3,204 36
Nov.	21, 1898	456.99	609.60			12.82		15.78	1,095.19
Dec.	20, 1898	316 27						7 77	324.04
Jan.	17, 1899	69.79						2.10	71.89
Feb.	21, 1899	133 08	625.60			52.33		4.14	815 15
March	17, 1899	429.94			3.50			13.33	446.77
April	21, 1899	4,398 70				17.29		137.17	4,548.16
May	17, 1899	99.90	631 20					2 42	733 52
June	19, 1899	94 00						2 87	96.87
Total		$19,215.48	$ 5,878.81		$ 23.14	$ 160 60		$ 656.81	$25,934 84

TABLE No. 48—IDA COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	9, 1897	$ 98 36						$ 3 64	$ 102.00
Aug.	7, 1897	65.76						2.43	68.19
Sept.	7, 1897	203 03						7.52	210.55
Oct.	12, 1897	3,578.12						132.52	3,710.64
Nov.	12, 1897	394.73	$ 1,521.00			$ 17.53	$ 41 65	14.61	1,989 52
Dec.	10, 1897	262 19						8.41	270.60
Jan.	11, 1898	119 75						4.43	124 18
Feb.	5, 1898	73 88	772.80					2 63	849 31
March	5, 1898	267.56						9 51	277 07
April	12, 1898	4,009 30						143 14	4,152.44
May	10, 1898	184.31	756.00			51 88	49.98	4.79	1,046 96
June	4, 1898	63.50						2 20	65.70
July	7, 1898	63.91						2.24	66 15
Aug.	5, 1898	25.54	750 53					.91	776.98
Sept.	8, 1898	174.88						6.12	181.00
Oct.	13, 1898	3,748 26						133.51	3,881 77
Nov.	8, 1898	395.66			$ .45			3.86	399.97
Dec.	12, 1898	267.03	771.33		.50	38.59	61 65	7 96	1,147 06
Jan.	10, 1899	134.33						4.71	139.04
Feb.	8, 1899	87 67						2.67	90.24
March	7, 1899	382 19	778 70			18 71	30.00	11.88	1,231 48
April	13, 1899	4,763 52						149.28	4,912 80
May	6, 1899	193 26	764.41					5 88	963.55
June	12, 1899	51.95						1.55	53 50
Total		$ 19,608.69	$ 6,114 77		$ .95	$ 126.71	$ 183.28	$ 666.40	$ 26,700 80

TABLE No. 49—IOWA COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	13, 1897	$ 293.67	.....	.....	$ 63 66	.....	$ 41.67	$ 10.80	$ 409.80
Aug.	10, 1897	257 12	$ 913 73	.....	.....	.....	41.67	9 53	1,222.05
Sept.	21, 1897	672 22	.....	.....	.....	$ 16.43	41 67	24.87	755 19
Oct.	21, 1897	5,628.74	843.26	.....	.....	.....	41 67	171.50	6,880.17
Nov.	13, 1897	677.39	.....	.....	.....	.....	60.83	24 99	763.21
Dec.	14, 1897	316 01	.....	.....	.....	.....	76 67	11 62	404.30
Jan.	11, 1898	267.18	.....	.....	.....	11.21	.....	7.70	286.09
Feb.	10, 1898	356.72	958.06	.....	.....	43.22	68.33	12 53	1,438 86
March	7, 1898	1,215 02	.....	.....	16.70	.....	68.33	43 40	1,343 45
April	21, 1898	6,124 72	999.13	.....	.....	.....	126 66	183 09	7,443 60
May	6, 1898	341 70	.....	.....	.....	17.02	.....	12 12	370.84
June	17, 1898	264 94	.....	.....	4.86	.....	126.66	9.12	405 08
July	13, 1898	235 58	.....	.....	.....	.....	58.33	7 87	301.78
Aug.	8, 1898	158 41	1,043.47	.....	9.23	21.55	.....	5 45	1,238 11
Sept.	10, 1898	560 44	.....	.....	.....	.....	116 66	19 63	696.73
Oct.	22, 1898	5.887 78	.....	.....	.....	.....	70 00	174 50	6,132 28
Nov.	21, 1898	820 79	924.00	.....	.....	7.05	70.00	29.25	1,851 09
Dec.	14, 1898	219 63	.....	.....	.....	.....	70 00	7 83	297 46
Jan	6, 1899	379 86	.....	.....	.....	.....	.....	7 77	387 63
Feb.	15, 1899	429.79	909.60	.....	13 28		140 00	13.40	1,516 07
March	11, 1899	891.00	.....	.....	23.00	.....	70 00	27 60	1,011.60
April	26, 1899	7,550.65	.....	.....	15.20		70 00	207 05	7,842 90
May	10, 1899	462.76	990.80	.....	.....	.....	70 00	14 28	1,537 84
June	9, 1899	228 49	.....	.....	.....	.....	70 00	7.14	305 63
Total		$ 34,246 61	$ 7,582.05	.....	$ 116 95	$ 144.96	$ 1,509 15	$ 1.043 04	$ 44.642.76

TABLE No. 50—JACKSON COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	15, 1897	$ 97 54	.....	.....	.....	.....	$ 58 33	$ 3.57	$ 159 44
Aug.	17, 1897	52 82	$ 431.20	.....	.....	$ 21.60	58.33	1.90	565 85
Sept.	16, 1897	106 31	.....	.....	.....	.....	58.33	3 84	168 48
Oct.	16, 1897	3,285.99	.....	.....	.....	.....	58.33	148 76	3,493.08
Nov.	16, 1897	976.33	332.73	.....	.....	.....	58 33	35 83	1,403.22
Dec.	17, 1897	295 20	.....	.....	.....	.....	188 33	10 53	444 06
Jan.	13, 1898	211 48	.....	.....	.....	.....	.....	8 64	220 12
Feb.	14, 1898	855 58	438.20	$ 21 68	.....	89.64	98 33	24 61	1,528 04
March	12, 1898	1,595.77	.....	.....	$ 229.18	.....	93.33	56 99	1 980 27
April	18, 1898	6,074 62	510.07	.....	.....	.....	196.66	241 61	7,022.96
May	13, 1898	263 06	.....	.....	.....	18.34	.....	9.38	285.78
June	13, 1898	94.81	.....	.....	20.33	.....	116.66	3.41	235.20
July	15, 1898	92.54	.....	.....	.....	.....	58.33	3.22	154 09
Aug.	15 1898	112.75	363.54	.....	53.69	67.65	.....	4.02	600 65
Sept.	14, 1898	263.73	.....	.....	.....	.....	107 53	9.41	380.66
Oct.	15, 1898	3,284.50	.....	.....	.....	.....	50 00	142.02	3,476.52
Nov.	17, 1898	648.48	248.80	.....	.....	12.08	50.00	23.15	982.51
Dec.	14, 1898	324.10	.....	.....	.....	.....	50.00	10.00	384 10
Jan.	6, 1899	240.88	.....	.....	.....	.....	.....	8.40	249.28
Feb.	15, 1899	708.67	306 00	.....	.....	33.18	100.00	22 09	1,169.94
March	11, 18 9	1,813 64	.....	.....	8.55	50.00	.....	56 48	1,928 67
April	15, 1899	7,255.03	.....	.....	.....	7.05	50.00	248 47	7,560 55
May	9, 1899	380 10	341.20	.....	.....	.....	50.00	11.88	783.18
June	9, 1899	77.92	.....	.....	.....	.....	50 00	2.23	130.15
Total		$29,111.85	$ 2,971.74	$ 21 68	$ 310.74	$ 294 54	$ 1.505.81	$ 1,090 44	$35,306 80

TABLE No. 51—JASPER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 14, 1897	$ 164.89	.....	.....	.....	.....	.....	$ 6.84	$ 171.73
Aug. 24, 1897	196.67	.....	.....	.....	.....	.....	7.11	203 78
Sept. 23, 1897	521.19	.....	.....	.....	.....	.....	19.07	540 26
Oct. 15, 1897	8,783 65	.....	.....	.....	.....	.....	319.22	9,102.87
Nov. 16, 1897	541 44	$ 3,681.54	.....	.....	.....	$ 150.08	19.68	4,392 69
Dec. 16, 1897	531.65	.....	.....	.....	.....	.....	19.31	550.96
Jan. 15, 1898	198 29	.....	.....	.....	.....	.....	7.51	205.80
Feb. 17, 1898	595 97	.....	.....	.....	.....	.....	18.67	614.64
March 17, 1898	1.253.24	.....	.....	.....	.....	.....	44.44	1,297.68
April 16, 1898	9,577.84	.....	.....	.....	.....	.....	341.21	9,918.55
May 17, 1898	603.06	.....	.....	.....	.....	.....	14 11	617.17
June 17, 1898	220.54	2,310.47	$ 28 64	.....	$ 175 65	555.35	7.62	3,298.27
July 26, 1898	163 30	.....	.....	.....	.....	.....	5.78	169.08
Sept. 14, 1898	706.99	.....	.....	.....	.....	.....	25.11	732.10
Oct. 14, 1898	8,283.20	.....	.....	.....	.....	.....	295.54	8,578 74
Dec. 12, 1898	1,039 48	.....	.....	.....	.....	.....	30 06	1,069 54
Jan. 17, 1899	223.78	.....	.....	.....	.....	.....	7.67	231 45
Feb 17, 1899	466.93	1,183 20	.....	.....	40.45	.....	14.61	1,705.19
March 16, 1899	1,341.91	2,331.13	13.35	$ 2 50	107.90	183.35	86 03	4,006.17
April 18, 1899	11,131.55	.....	.....	.....	.....	.....	347.73	11,479 28
May 16, 1899	330 88	1,163.20	.....	.....	48.07	68.67	5 99	1,616 81
June 16, 1899	269 31	.....	.....	.....	.....	.....	8.40	277.71
Total....	$47,145.26	$10.659 54	$ 41 99	$ 2 50	$ 372.07	$ 957.40	$ 1.601.71	$60.780 47

TABLE No. 52—JEFFERSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 6, 1897	$ 145.86	.....	.....	.....	.....	.....	$ 5.23	$ 151 09
July 15, 1897	.....	$ 583.33	.....	.....	$ 4.65	.....	.....	587.98
Aug. 7, 1897	162.96	.....	.....	.....	.....	.....	5.72	168.68
Sept. 9, 1897	531.83	693.47	.....	.....	11.85	.....	19.05	1,256 20
Oct. 14, 1897	4,294 96	.....	.....	.....	.....	.....	158.58	4,453.54
Nov. 10, 1897	924.12	509.59	.....	.....	.....	.....	33.63	1,467 34
Dec. 7, 1897	291.93	.....	.....	.....	25.54	.....	10.21	327.68
Jan. 25, 1898	.....	.....	.....	.....	.....	.....	1 42	1 42
Feb 11, 1898	702 65	.....	.....	.....	.....	.....	27 78	730.43
March 12, 1898	1,358.60	.....	.....	.....	.....	.....	53.77	1,412 37
April 15, 1898	5,197.97	675.72	.....	.....	11.81	.....	185.51	6,071 01
May 7, 1898	226.44	712.61	.....	.....	5.43	.....	8.10	952 58
June 13, 1898	61 85	.....	.....	.....	.....	.....	2.01	63.86
July 25, 1898	138.62	686.47	.....	.....	17.10	.....	4.66	846.85
Sept. 14, 1898	480.19	.....	.....	.....	.....	.....	22 38	502.57
Sept. 14, 1898	115.75	.....	.....	$ 14.97	.....	.....	4.06	134.78
Oct. 17, 1898	4,795.60	.....	.....	.....	.....	.....	170.70	4,966.30
Nov. 14, 1898	731.31	532.40	.....	.....	7.35	.....	25.45	1,296 51
Dec. 10, 1898	190.23	.....	.....	.....	.....	.....	3.84	194.07
Jan. 26, 1899	59.24	.....	.....	.....	.....	.....	2.04	61.28
March 7, 1899	904.47	604 00	.....	4.00	32.27	.....	28.30	1,573.04
March 25, 1899	1,669.73	.....	.....	.....	.....	.....	52 16	1,721.89
April 27, 1899	5,713 32	.....	.....	.....	.....	.....	178.55	5,891.87
May 12, 1899	172 89	686.40	.....	.....	.....	.....	10.19	869 48
June 6, 1899	135 36	.....	.....	.....	.....	.....	4.16	139.52
Total....	$29,005.88	$ 5,683 99	.....	$ 18.97	$ 116.00	.....	$ 1,017.50	$35,842 34

TABLE No. 53—JOHNSON COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL
July	12, 1897	$ 564 51	.....	.....	.....	.....	.....	$ 17 78	$ 582.29
Aug.	9, 1897	193.74	$ 1,191.87	.....	.....	.....	$ 495.80	7.18	1,888 59
Sept.	9, 1897	821.93	.....	.....	.....	.....	.....	30 41	852 34
Oct	14, 1897	7,628 59	.....	.....	.....	.....	.....	282 68	7,911.27
Nov.	11, 1897	355 07	1,240 41	.....	.....	$ 105.63	133.32	37.35	1,871 78
Dec.	15, 1897	1,234.46	.....	.....	.....	.....	.....	26 29	1,260 75
Jan.	8, 1898	211 55	.....	.....	.....	.....	.....	7 72	219.27
Feb.	25, 1898	585 08	.....	.....	.....	.....	.....	20 84	605 92
March	11, 1898	2,069 36	.....	.....	.....	.....	.....	75 01	2,144.37
April	19, 1898	8,725.42	1,990.80	.....	.....	.....	181.68	336 59	11,234.49
May	15, 1898	905.97	.....	.....	.....	.....	.....	32.45	938.42
June	21, 1898	261.88	.....	.....	.....	.....	.....	8.97	270 85
July	8, 1898	398 77	.....	.....	.....	.....	.....	15 54	414 31
July	19, 1898	...	838.12	.....	$ 64.45	486 64	135 01	...	1,524.22
Aug.	8, 1898	159 49	...	.....	.....	.....	.....	5.41	164.90
Sept.	6, 1898	1,689 31	.....	.....	.....	.....	.....	61.92	1,751 23
Oct.	15, 1898	6,901 34	...	.....	.....	.....	.....	246.67	7,148.01
Nov.	17, 1898	381.77	.....	.....	.....	.....	.....	38 85	420.62
Dec.	5, 1898	1,054.97	.....	.....	.....	.....	.....	25 14	1,080 11
Jan.	11, 1899	218 55	806 80	.....	212.17	.....	.....	6 47	1,243.99
Feb	11, 1899	1,136 85	.....	.....	.....	.....	.....	37 06	1,173.41
March	10, 1899	1,887.16	837 67	.....	.....	.....	.....	58.40	2,783.23
April	15, 1899	10,533 04	837.60	.....	.....	.....	.....	329.07	11,699 71
May	5, 1899	128.81	.....	.....	.....	.....	.....	19.44	148.25
June	10, 1899	429.15	.....	.....	.....	.....	.....	12.67	441 82
Total.....		$ 48,496 27	$ 7,743 27	....	$ 276 62	$ 592.27	$ 945 81	$ 1,739.91	$ 59,794.15

TABLE No. 54—JONES COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	13, 1897	$ 285 21	$ 953 87	...	.....	.....	$ 97.47	$ 10 52	$ 1,347 07
Aug	11, 1897	159.35	.....	$ 4.51	.....	.....	25 00	5 75	194 61
Sept.	16, 1897	194 70	.....	.....	.....	$ 5 27	25 00	18 38	243 35
Oct.	14, 1897	5,140 53	..	.....	.....	.....	25 00	190 36	5,355 94
Nov.	15, 1897	953 51	870 33	.....	.....	.....	25.00	35 24	1,884.08
Dec.	15, 1897	241.36	....	.....	.....	8.96	65.00	7 86	323 18
Jan.	12, 1898	122 74	877 80	....	.....	.....	.....	4.25	1,004 79
Feb.	11, 1898	401.62	.....	10 95	.....	21.86	.....	14 35	448 78
March	12, 1898	1,502 76	.....	.....	$ 25.07	.....	95 00	64.58	1,687.41
April	14, 1898	8,148 06	.....	.....	.....	.....	.....	290.65	8,438.71
May	14, 1898	290 68	1,032 26	15 46	.....	13 49	379 20	10 30	1,741.48
June	13, 1898	139.17	.....	.....	74.90	.....	.....	4.99	219 06
July	14, 1898	124.16	...	2 90	.....	49 59	25.00	4 44	206 09
Aug.	17, 1898	106 42	1,099 93	.....	.....	13.96	.....	3 80	1,224.11
Sept.	16, 1898	57.80	.....	.....	.....	.....	.....	12.97	70.77
Oct.	15, 1898	5,496.62	.....	9 92	.....	.....	80 00	196 17	5,782.71
Nov.	15, 1898	910.61	.....	.....	.....	.....	.....	32.39	943
Dec.	14. 1898	154 50	1,082.00	.....	.....	17.01	30.00	3.76	1,287 27
Jan.	17, 1899	93 91	.....	.....	.....	.....	.....	3 28	97.19
Feb.	25, 1899	558.49	1,060 00	.....	26 70	19.67	22 90	17.37	1,705.13
March	17, 1899	1,535 59	.....	.....	.....	.....	.....	58.07	1,593.66
April	19, 1899	9,526 80	....	.....	.....	.....	.....	297 37	9,824 17
May	15, 1899	186 26	1,045 20	.....	.....	30 83	110.00	5 82	1,378.11
June	15, 1899	191.71	.....	.....	.....	.....	.....	5.92	197.63
Total		$ 36,522 61	$ 8,021.39	$ 43.74	$ 126 67	$ 180 64	$ 1,004.57	$ 1,298.68	$ 47,198.30

TABLE No. 55—KEOKUK COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	6, 1897	$ 199.57	.....	.....	.....	.....	$ 8.33	$ 7.21	$ 215.11
Aug.	10, 1897	149.27	$ 385.04	$ 5.91	.....	.....	.83	5.10	546.15
Sept.	11, 1897	683.08	.....	.....	.....	$ 15.24	.....	25.33	723.65
Oct.	20, 1897	4,989 89	247.80	.....	.....	.....	.....	211.89	5,449 58
Nov.	17, 1897	1,024 89	.....	.....	.....	.....	.....	37.81	1,062.70
Dec.	14, 1897	347.30	.....	.....	.....	16.22	30 00	12 74	406 26
Jan.	15, 1898	245.73	.....	.....	.....	.....	10.00	8.96	264 69
Feb.	9, 1898	638 52	271.60	34.95	.....	.....	.....	19.49	964.56
March	18, 1898	1,015.69	.....	.....	.....	.....	.....	60 36	1,076 05
April	25, 1898	8,711 93	351.39	.....	.....	10.00	10.00	310 99	9,394.31
May	14, 1898	505 13	.....	.....	.....	10.73	.....	18 14	5.34
June	7, 1898	197.47	.....	.....	.....	.....	.....	7.01	204 48
July	9, 1898	200 89	.....	7.45	.....	.....	.....	7.36	215 70
Aug.	12, 1898	116.21	464.34	.....	.....	32.53	.....	5.07	638.15
Sept.	12, 1898	705.66	.....	.....	.....	.....	.....	25.72	731.38
Oct.	20, 1898	5,890 54	.....	.....	.....	.....	.....	231.85	6,122 39
Nov.	18, 1898	891 53	410.80	24.25	.....	14.64	.....	31 58	1,372.80
Dec.	14, 1898	369.74	.....	.....	.....	.....	.....	13.37	383.11
Jan.	9, 1899	283.31	.....	.....	.....	.....	.....	14.34	297.65
Feb.	13, 1899	592.72	372.80	.....	.....	36.43	.....	18.28	1,020.23
March	15, 1899	1,098.10	.....	.....	$ .50	.....	.....	56 10	1,154.70
April	24, 1899	9,181.12	.....	.....	.....	26.32	.....	287.07	9,494.81
May	18, 1899	583.12	360.40	4 50	.....	.....	.....	18.79	966.81
June	15, 1899	207.19	.....	.25	.....	.....	.....	6.70	214.14
Total.....		$38,848.90	$ 2,864 17	$ 77.31	$ .50	$ 162 11	$ 59.16	$ 1.441.26	$43.453.41

TABLE No. 56—KOSSUTH COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	6, 1897	$ 137 69	.....	.....	.....	.....	.....	$ 5.09	$ 142.77
Aug.	14, 1897	171.27	.....	.....	.....	.....	.....	6.34	177.61
Sept.	9, 1897	170.47	.....	.....	.....	.....	.....	5.21	175.68
Oct.	21, 1897	6,663.73	.....	.....	.....	.....	.....	192.50	6,856.23
Nov.	20, 1897	675.78	.....	.....	.....	.....	.....	.....	675.78
Dec.	11, 1897	418.03	.....	.....	.....	.....	.....	40 46	458.49
Jan.	10, 1898	725.90	.....	.....	.....	.....	.....	24.45	750.35
Jan.	17, 1898	.....	$ 641.20	.....	$ 50 63	$ 25.61	$ 20.00	.....	737.44
March	5, 1898	165.25	.....	.....	.....	.....	.....	5.89	171.14
March	15, 1898	721.22	.....	.....	.....	.....	.....	25.76	746.98
April	15, 1898	.....	.....	.....	.....	.....	30.00	.....	30 00
April	29, 1898	8,129.62	.....	.....	.....	.....	.....	236.31	8,365.93
May	13, 1898	100.00	672.85	.....	.....	.....	.....	3.57	776 42
June	15, 1898	194.64	.....	.....	.....	.....	.....	6 95	201.59
July	7, 1898	150 00	.....	.....	.....	.....	.....	5.35	155 35
Aug.	15, 1898	168.40	.....	.....	.....	.....	.....	6.02	174.42
Sept.	9, 1898	217.47	.....	.....	.....	.....	.....	7.76	225.23
Oct.	6, 1898	.....	1,764.94	.....	.....	37.32	30.00	.....	1.832.26
Oct.	27, 1898	7,246 87	.....	.....	.....	.....	.....	204.78	7,451.65
Nov.	15, 1898	478 37	.....	.....	.....	.....	.....	17.09	495.46
Dec.	16, 1898	515.01	.....	.....	.....	.....	.....	18 39	533 40
Jan.	19, 1899	708.64	.....	.....	.....	.....	.....	20.35	728.99
Feb.	10, 1899	320.86	.....	.....	.....	.....	.....	10.02	330 88
March	20, 1899	1,094.84	.....	.....	.....	.....	.....	34 21	1.129 05
April	29, 1899	8,988 52	.....	.....	.....	.....	.....	234.37	9,222.89
May	3, 1899	.....	636.40	.....	.....	47.26	.....	.....	683.66
May	19, 1899	100 00	.....	.....	.....	.....	.....	3.12	103 12
June	16, 1899	254.90	.....	.....	.....	.....	.....	7.87	262.77
June	29, 1899	.....	1,288.80	.....	.....	.....	.....	.....	1,288.80
Total....		$38,517.47	$ 5,004.19	.....	$ 50.63	$ 110.19	$ 80.00	$ 1,121.86	$14,884.34

TABLE No. 57—LEE COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	10, 1897	$ 330.40	.....	.....	.....	.....	.....	$ 12.08	$ 342.48
Aug.	16, 1897	372.00	.....	.....	.....	.....	.....	13.74	385.74
Sept.	15, 1897	891.75	$ 2,383.74	.....	$ 69.34	$ 59.89	$ 24.99	33.02	3,462.73
Oct	14, 1897	6,869.50	.....	.....	.....	.....	.....	320.51	7,190.01
Nov.	15, 1897	1,190.83	.....	.....	.....	.....	.....	44.10	1,234.93
Dec.	15, 1897	477.77	.....	.....	.....	.....	.....	11.78	489.55
Jan.	15, 1898	231.54	2,498.99	.....	.....	58.34	102.77	9.35	2,900.99
Feb.	14, 1898	794.66	.....	.....	.....	.....	.....	24.27	818.93
April	15, 1898	11,811.81	2,412.20	.....	13.41	124.80	215.01	485.51	15,062.74
May	16, 1898	488.79	.....	.....	.....	.....	.....	16.71	505.50
June	15, 1898	155.79	2,536.79	.....	7.30	44.00	223.89	5.80	2,973.57
July	13, 1898	213.52	.....	.....	.....	.....	.....	7.62	221.14
Sept.	14, 1898	996.52	2,723.00	.....	25.66	89.65	316.12	35.59	4,185.54
Oct.	14, 1898	7,519.87	.....	.....	.....	.....	.....	332.22	7,852.09
Nov.	14, 1898	1,170.60	.....	.....	.....	.....	.....	41.80	1,212.40
Dec.	15, 1898	782.02	.....	.....	.....	.....	.....	22.64	804.66
Jan.	12, 1899	350.46	2,312.40	.....	.....	72.37	702.00	12.50	3,449.73
Feb.	10, 1899	673.34	.....	.....	.....	.....	.....	21.04	694.38
April	12, 1899	13,315.66	2,161.20	.....	16.86	180.92	360.00	472.41	16,507.05
May	5, 1899	711.73	.....	.....	.....	.....	.....	22.80	734.53
June	13, 1899	273.62	2,193.60	.....	.....	.....	525.00	8.77	3,000.99
Total....		$49,622.18	$19,221.92	.....	$ 132.57	$ 629.97	$ 2,469.78	$ 1,954.26	$74,030.68

TABLE No. 58—LINN COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL
July	7, 1897	$ 603.67	.....	.....	.....	.....	.....	$ 22.36	$ 626.03
Aug	4, 1897	488.62	.....	.....	.....	.....	.....	18.09	506.71
Sept.	14, 1897	971.38	.....	.....	.....	.....	.....	35.95	1,007.33
Oct	15, 1897	4,000.00	.....	.....	.....	.....	.....	.....	4,000.00
Oct.	23, 1897	2,648.23	.....	.....	.....	.....	.....	337.37	2,985.60
Nov.	15, 1897	1,799.46	.....	.....	.....	.....	.....	66.33	1,865.79
Dec.	9, 1897	769.83	.....	.....	.....	.....	.....	21.46	791.29
Jan.	12, 1898	616.05	.....	.....	.....	.....	.....	23.13	639.18
Feb.	11, 1898	943.14	$ 84.22	.....	.....	.....	.....	34.69	1,061.05
March	14, 1898	460.77	262.61	.....	.....	.....	.....	105.05	828.43
April	25, 1898	10,000.00	.....	.....	.....	.....	.....	.....	10,000.00
May	3, 1898	4,942.34	1,335.95	.....	.....	.....	.....	534.37	6,812.64
May	9, 1898	840.99	75.09	.....	.....	.....	.....	30.03	946.11
June	15, 1898	583.52	51.94	.....	.....	.....	.....	20.76	656.22
July	9, 1898	505.58	45.17	.....	.....	.....	.....	18.06	568.81
Aug.	11, 1898	646.15	63.34	.....	.....	.....	.....	21.21	730.70
Sept.	13, 1898	1,373.36	131.94	.....	.....	.....	.....	45.93	1,551.23
Oct.	18, 1898	4,000.00	.....	.....	.....	.....	.....	.....	4,000.00
Oct.	24, 1898	3,323.82	883.40	.....	.....	.....	.....	347.12	4,554.34
Nov.	16, 1898	1,664.26	5,154.16	.....	.....	.....	.....	57.87	6,876.29
Dec.	15, 1898	944.00	52.66	.....	.....	.....	.....	21.11	1,017.77
Jan.	16, 1899	539.13	47.56	.....	.....	.....	.....	19.04	605.73
Feb.	6, 1899	1,161.97	5,162.38	.....	.....	.....	.....	36.16	6,360.51
March	13, 1899	3,130.39	244.46	.....	.....	.....	.....	97.77	3,472.62
April	19, 1899	8,000.00	.....	.....	.....	.....	.....	.....	8,000.00
May	1, 1899	7,166.96	1,435.78	.....	.....	.....	.....	559.91	9,162.65
May	9, 1899	899.42	224.46	.....	.....	.....	.....	27.39	1,151.27
June	6, 1899	724.40	56.59	.....	.....	.....	.....	22.60	803.59
Total....		$ 63,787.44	$ 15,311.69	.....	.....	.....	.....	$ 2,522.78	$ 81,601.90

TABLE No. 59—LOUISA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 19, 1897	$ 84.02	.....	.....	.....	.....	.....	$ 2.46	$ 86.48
July 24, 1897	.....	$ 2,000.00	.....	.....	$ 30 76	$ 14.16	.....	2,044.92
Aug. 23, 1897	123.73	.....	.....	.....	.....	.....	4.43	128.16
Sept. 20, 1897	151 67	.....	.....	.....	.....	.....	11.39	163 06
Oct. 27, 1897	3,670.89	.....	.....	.....	.....	.....	135.53	3,806 42
Nov. 24, 1897	588.28	.....	.....	.....	.....	.....	21.62	609.90
Dec. 24, 1897	161 70	.....	.....	.....	.....	.....	5.70	167.40
Jan. 15, 1898	190.63	.....	.....	.....	.....	.....	4.81	195.44
Feb. 17, 1898	254.71	.....	.....	.....	.....	.....	8.57	263.28
March 22, 1898	504 48	.....	.....	.....	.....	.....	23.22	527.70
April 30, 1898	4,661.28	.....	.....	.....	.....	.....	165.10	4,826.38
May 28, 1898	221.05	.....	.....	.....	.....	.....	7.71	228.76
June 21, 1898	73.30	.....	.....	.....	.....	.....	2.32	75.62
July 18, 1898	149.63	.....	.....	.....	.....	.....	3.13	152.76
July 21, 1898	.....	3,000.00	.....	$ 16.47	33.72	200.00	.....	3,250.19
Sept. 26, 1898	411.22	.....	.....	.....	.....	.....	14.30	425.52
Oct. 28, 1898	3,571.70	.....	.....	.....	.....	.....	132.24	3,703.94
Dec. 16, 1898	378 41	.....	.....	.....	.....	.....	13.10	391 51
Dec. 16, 1898	510 77	.....	.....	.....	.....	.....	15.02	525 79
Feb. 1, 1899	115.02	1,400.00	.....	.....	.....	.....	3.80	1,518 82
Feb. 17, 1899	261.44	.....	.....	.....	.....	.....	8.04	269.48
March 11, 1899	564.52	.....	.....	.....	.....	.....	17.58	582.10
May 1, 1899	4,811 87	1,580.00	.....	.....	.....	.....	154.99	6,546.86
May 8, 1899	195.63	.....	.....	.....	.....	.....	6.11	201.74
June 23, 1899	79.76	250 00	.....	12.26	71.82	337 45	2.47	753.76
Total ...	$ 21.735.71	$ 8.230 00		$ 28.73	$ 136.30	$ 551.61	$ 763.64	$ 31.445 99

TABLE No. 60—LUCAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY	TOTAL.
July 16, 1897	$ 111.90	.....	.....	.....	.....	.....	$ 4.05	$ 115.95
Aug. 17, 1897	137.60	.....	.....	.....	.....	.....	4.93	142 53
Sept. 16, 1897	493 75	.....	.....	.....	.....	.....	22.11	515.86
Oct. 18, 1897	3,129.63	.....	.....	.....	.....	.....	115 00	3 244.63
Nov. 26, 1897	769.85	$ 2,159 50	.....	$ 29.48	$ 19.72	.....	28.28	3,006.83
Dec. 27, 1897	371 87	.....	.....	.....	.....	.....	11.55	383.42
Jan. 13, 1898	243 64	1,034.60	.....	.....	20.51	.....	7.65	1,306.40
Feb. 14, 1898	324.09	.....	.....	.....	.....	.....	11 32	335.41
March 14, 1898	781.81	.....	.....	.....	.....	.....	25.41	807.22
April 20, 1898	3,639 25	1,082.00	.....	17.82	38.82	.....	129.85	4,907 74
May 18, 1898	260.20	.....	.....	.....	.....	.....	11.37	271.57
June 18, 1898	128 84	84.20	.....	1.50	6.72	.....	4.09	225 35
July 15, 1898	119 78	.....	.....	.....	.....	.....	4.26	124.04
Aug. 16, 1898	110 02	.....	.....	.....	.....	.....	3 82	113 84
Sept. 7, 1898	486.45	.....	.....	.....	.....	.....	17.04	503.49
Oct. 22, 1898	3,286.97	.....	.....	.....	.....	.....	120 83	3,407.80
Nov. 23, 1898	684.60	2,108.00	.....	7.15	25.43	.....	24.35	2,849.53
Dec. 14, 1898	438 94	.....	.....	.....	.....	.....	15.88	454.82
Jan. 11, 1899	264.51	.....	.....	.....	.....	.....	9.02	273.53
March 2, 1899	374.53	.....	.....	.....	.....	.....	11.46	385.99
March 21, 1899	518 36	.....	.....	.....	.....	.....	19 04	537.40
April 22, 1899	3,876.33	1,006.23	.....	10.51	54.14	.....	121.07	5,068 28
May 18, 1899	613 99	.....	.....	.....	.....	.....	18.42	632.41
June 14, 1899	163.11	892.27	.....	.....	.....	.....	4.96	1,060.34
Total....	$21,330.02	$ 8.366.80	....	$ 66.46	$ 165.34	....	$ 745 76	$30.674.38

TABLE No. 61—LYON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 13, 1897	$ 60.04	$ 409.73	.....	.....	.....	.....	$ 2 29	$ 472 06
Aug. 14, 1897	48 44	.....	.....	.....	$ 15.32	.....	1.77	65 53
Sept. 15, 1897	2,416.37	.....	.....	.....	.....	.....	8 43	2,424 80
Oct. 14, 1897	2,812 84	.....	.....	.....	.....	.....	104.57	2,917 41
Nov. 12, 1897	1,166.43	443.88	.....	.....	.....	.....	43.12	1,653.43
Dec. 13, 1897	183.24	.....	.....	.....	.....	.....	6.83	190 07
Jan. 13, 1898	84.00	380.33	.....	.....	.....	.....	.....	565 33
Jan. 26, 1898	867.44	.....	.....	.....	.....	.....	27.58	895 02
Feb. 14, 1898	146 99	.....	.....	.....	41.31	.....	5.28	193.58
March 14, 1898	2,314 92	.....	.....	.....	.....	.....	4 90	2,319 82
April 21, 1898	3,606.81	407.40	.....	.....	.....	.....	120.11	4,184 32
May 18, 1898	323.93	.....	.....	.....	.....	.....	11 51	335.44
June 17, 1898	85 34	.....	.....	.....	.....	.....	3 05	88 39
July 15, 1898	59.13	.....	.....	.....	.....	.....	2.11	61.24
July 26, 1898	.....	408 81	.....	.....	.....	.....	.....	408.81
Aug. 15, 1898	95.57	.....	.....	.....	.....	.....	3.40	98.97
Sept. 16, 1898	158.08	.....	.....	.....	.....	.....	5 65	163.73
Oct. 17, 1898	5,444 81	.....	.....	.....	.....	.....	116.68	5,561.49
Nov. 12, 1898	1,009.53	572.00	.....	.....	.....	.....	36.52	1,618.05
Dec. 14, 1898	231.78	.....	.....	.....	.....	.....	8.27	240.05
Jan. 11, 1899	329 12	.....	.....	.....	.....	.....	11.62	340.74
Jan. 13, 1899	.....	465.40	.....	.....	.....	.....	.....	465.40
Feb. 9, 1899	46.11	.....	.....	.....	2.14	.....	1.65	49.90
Feb. 9, 1899	176.48	.....	.....	.....	.....	.....	5 51	181.97
March 7, 1899	510 30	.....	.....	$ 3.10	.....	.....	15.90	529.30
March 22, 1899	2,166.66	.....	.....	.....	.....	.....	.....	2,166.66
April 15, 1899	4,464.21	.....	.....	.....	7.65	.....	139.50	4,611.36
May 6, 1899	189 98	5 43	.....	.....	.....	.....	5 94	738.92
May 22, 1899	88.34	.....	.....	.....	.....	.....	2 56	90.91
June 14, 1899	128.23	.....	.....	42.62	20.01	.....	4.00	194 86
Total...	$29,256.11	$ 3,629.55	.....	$ 45 72	$ 86 43	.....	$ 708 75	$33,716 56

TABLE No. 62—MADISON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	$ 218 45	.....	.....	.....	.....	.....	$ 7.54	$ 225.99
Aug. 18, 1897	223.23	.....	.....	.....	.....	.....	8.27	231 50
Sept. 16, 1897	591.63	.....	.....	.....	.....	.....	21 91	613 54
Oct. 18, 1897	4.577.39	.....	.....	.....	.....	.....	143.20	4,720 59
Nov. 16, 1897	714.78	.....	.....	.....	.....	.....	26.46	741.24
Dec 16, 1897	509.57	.....	.....	.....	.....	.....	13 15	522.72
Jan. 13, 1898	405.72	.....	.....	.....	.....	.....	12 24	417.96
Feb. 5, 1898	299.62	$ 2,347.80	$ 117.65	$ 7.20	$ 114.34	$ 1,166.38	10.70	4,063.69
March 9, 1898	835.80	.....	.....	.....	.....	.....	29.91	865 71
April 15, 1898	4,384 34	.....	.....	.....	.....	.....	154.54	4,538 88
May 5, 1898	1,011.44	.....	.....	.....	.....	.....	10.38	1,021 82
June 13, 1898	321 62	.....	.....	.....	.....	.....	11 48	333 10
July 13, 1898	135.59	.....	.....	.....	.....	.....	3.16	138 75
Aug. 9, 1898	279.22	.....	.....	.....	.....	.....	8.29	287.51
Sept. 6, 1898	529.20	.....	.....	.....	.....	.....	18.89	548 09
Oct. 14, 1898	4,585.95	.....	.....	.....	.....	.....	138.04	4,723 99
Nov. 11, 1898	916.88	.....	.....	.....	.....	.....	31 52	948 40
Dec. 10, 1898	371 50	1,990.54	.....	16.36	169.97	1,947.67	11.31	4,447 35
Jan. 10, 1899	229.59	.....	.....	.....	.....	.....	7.37	236 96
Feb. 4, 1899	570.53	.....	.....	.....	.....	.....	17.76	588 29
March 6, 1899	902.14	.....	.....	.....	.....	.....	28.19	930 33
April 10, 1899	5,733 23	.....	.....	.....	.....	.....	156.55	5,889.78
May 5, 1899	877.26	.....	.....	.....	.....	.....	23.31	900 57
June 8, 1899	242.04	.....	.....	.....	.....	.....	7.24	249 28
June 15, 1899	.....	1,482 50	.....	4.20	115.57	1,289.03	.....	2,891.30
Total.....	$29,466.72	$ 5,820.84	$ 117.65	$ 27.76	$ 339.88	$ 4,403 08	$ 901.41	$41,077.34

TABLE No 63—MAHASKA COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL
July	9, 1897	$ 198.41	.....	.....	$ 108 88	$ 31.35	$ 895.84	$ 6 98	$ 1,241.46
Aug.	9, 1897	154 00	.....	.....	.....	.....	.....	6 40	160 40
Sept.	11, 1897	754.88	.....	.....	.....	.....	.....	26.06	780.94
Oct.	15, 1897	4,500 00	.....	.....	.....	.....	.....	.....	4,500.00
Oct.	21, 1897	965.85	$ 2,372.00	.....	.....	28.30	322.52	241.11	2,9 9 78
Nov.	18, 1897	1,003 32	.....	.....	.....	.....	.....	33 47	1,036 79
Dec.	15, 1897	590.47	.....	.....	.....	.....	.....	17 42	607.89
Jan.	19, 1898	419.15	1,366.42	.....	.....	14.54	520.12	9 60	2,329 83
Feb	17, 1898	662.33	.....	.....	.....	.....	.....	18 47	680.79
March	22, 1898	1,453 00	.....	.....	.....	.....	.....	51.64	1,504 64
April	28, 1898	5 000.00	.....	.....	.....	.....	.....	.....	5,000 00
May	27, 1898	2,783.43	1,539 27	.....	5.95	18.88	679.66	314 58	5,331 77
July	8, 1898	123 47	.....	.....	.....	.....	.....	4 08	127 55
July	8, 1898	173 06	.....	.....	.....	.....	.....	5 65	178.71
Aug.	11, 1898	190 28	.....	.....	.....	.....	.....	6.05	196.33
Sept.	10, 1898	657.09	.....	.....	.....	.....	.....	23 75	680 84
Oct.	27, 1898	6,142.08	1,460.98	.....	7.78	60.29	1,148.42	254.98	9,074.53
Nov.	26, 1898	758.88	.....	.....	.....	.....	.....	25.16	784.04
Dec	19, 1898	510.11	.....	.....	.....	.....	.....	15 09	525.20
Jan.	23, 1899	440.72	.....	.....	.....	.....	.....	11.27	451 99
Feb.	15, 1899	750 37	4,283 01	.....	.....	16.00	487.33	23.29	5,560.00
March	17, 1899	1,732 05	.....	.....	3.15	.....	.....	53.77	1,788 97
April	28, 1899	9,891 62	.....	.....	6.37	68.20	1,626.94	342 10	11,935 23
Total.....		$39,854 56	$10,011 68	.....	$ 132 13	$ 237.56	$ 5.680 83	$ 1.490 92	$57.407.68

TABLE No. 64—MARION COUNTY.

DATE OF PAYMENT.		STATE	INSANE.	BLIND	DEAF	FEEBLE-MINDED	ORPHANS' HOME	SPECIAL UNIVERSITY.	TOTAL.
July	19, 1897	$ 223.80	$ 1,411.68	$ 3.60	.....	.....	$ 25.00	$ 8 35	$ 1,674 43
Aug.	13, 1897	193.89	.....	.....	.....	.....	25.00	7.11	226.00
Sept.	8, 1897	7 0 04	.....	.....	.....	$ 16.82	.....	26 30	753.16
Oct.	22, 1897	5,107.82	1,543.74	.....	.....	.....	50 00	188.82	6,890 38
Nov.	15, 1897	795.51	.....	.....	.....	.....	25 00	27.94	848.45
Dec.	15, 1897	301.15	.....	.....	.....	13.40	25 00	11.17	350 72
Jan.	17, 1898	270.20	.....	.....	.....	.....	25 00	7.45	302 65
Feb.	12, 1898	390.03	1,336.53	47.26	.....	15 21	.....	12 37	1,801.40
March	11, 1898	2,125 94	.....	.....	.....	.....	25.00	75 92	2,226.86
April	18, 1898	7,191.21	.....	.....	.....	.....	25 00	258.58	7,474.79
May	16, 1898	284.55	1,301.99	.....	.....	8.26	25 00	10.25	1,630.05
June	4, 1898	210.55	.....	.....	.....	.....	25 00	7.17	232.72
July	7, 1898	209 40	.....	.....	.....	.....	25 00	7.50	241.90
Aug	3, 1898	165 40	1,372.00	7.78	.....	44.18	25 00	5.88	1 620 24
Sept.	7, 1898	830.36	.....	.....	.....	.....	.....	29 66	860.02
Oct.	17, 1898	5,461.12	.....	30.62	.....	.....	78 00	192 87	5,762 61
Nov.	12, 1898	827 45	1,297.20	.....	.....	18.21	20 00	29 47	2,192.33
Dec	19, 1898	181 55	.....	.....	.....	.....	20.00	6 40	207 95
Jan.	4, 1899	117 09	.....	.....	.....	.....	.....	.61	117 70
Feb.	9, 1899	408 55	1,023.60	.....	.....	33 65	20 00	13 62	1,498 82
March	9, 1899	2,532.84	.....	.....	.....	.....	40.00	79.12	2,651.66
April	21, 1899	7.824.73	.....	.....	$ .40	33.92	20.00	243 41	8,1 2.46
May	15, 1899	258.30	750.80	.....	.....	.....	20.00	8 05	1.037.15
June	8, 1899	168.75	.....	.....	.....	.....	20.00	5 25	194 00
Total....		$36.781 93	$10,037.54	$ 89 26	$ .40	$ 183.65	$ 563.00	$ 1.262 67	$48.918 45

TABLE No. 65—MARSHALL COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	10, 1897	$ 225.06	$ 929.13	$ 32.53	.....	$ 110 21	.....	$ 8.11	$ 1,305 08
Aug.	18, 1897	183 18	.....	.....	.....	.....	.....	3.44	186 62
Sept.	7, 1897	501 97	.....	.....	.....	.....	.....	18 20	520.17
Oct	20, 1897	7,630.98	.....	.....	.....	.....	.....	282.54	7,913.52
Nov.	20, 1897	935.02	.....	.....	.....	.....	.....	25 27	960 29
Dec.	16, 1897	377.80	.....	.....	.....	.....	.....	12.95	390.75
Jan.	24, 1898	.....	1,189.07	.....	.....	94.49	$ 634.17	.....	1,917.73
Feb.	11, 1898	.....	.....	.....	.....	.....	.....	11 10	11.10
March	11, 1898	219.77	.....	.....	.....	.....	.....	40 85	260 62
April	19, 1898	8,473.77	.....	.....	.....	.....	.....	302 66	8,776.43
May	14, 1898	250.30	.....	.....	.....	.....	.....	8.54	258.84
June	16, 1898	209.43	.....	.....	.....	.....	.....	7.14	216 57
June	20, 1898	56.50	.....	.....	.....	.....	.....	.95	57.45
July	5, 1898	.....	1,269.78	.....	.....	138.00	628.89	.....	2,036 67
July	14, 1898	139 02	.....	.....	.....	.....	.....	5 10	144 12
Aug.	12, 1898	167 79	.....	.....	.....	.....	.....	5 79	173.58
Sept.	12, 1898	617.17	.....	.....	.....	.....	.....	22.31	639 48
Oct.	19, 1898	7,123.15	.....	.....	.....	.....	.....	278.14	7,401.29
Nov.	14, 1898	775 60	.....	.....	.....	.....	.....	27.68	803.28
Dec.	14, 1898	214.49	.....	.....	.....	.....	.....	6.41	220.90
Jan.	18, 1899	324 88	.....	.....	.....	.....	.....	5.16	330.04
Jan.	30, 1899	.....	1,371.53	41.20	$ 152.09	108 94	446 75	.....	2,120 51
Feb.	11, 1899	391.85	.....	.....	.....	.....	.....	12.25	404 10
March	18, 1899	839.31	.....	.....	.....	.....	.....	47.26	876 57
April	18, 1899	9,371.25	.....	.....	.....	.....	.....	631 42	10,002.67
May	13, 1899	479 52	.....	.....	.....	.....	.....	19 72	499 24
June	21, 1899	148.28	.....	.....	.....	.....	.....	4 63	152 91
Total		$ 39,646.09	$ 4,759.51	$ 73.75	$ 152.09	$ 451 64	$ 1,709.81	$ 1,787.61	$ 48,580.50

TABLE No. 66—MILLS COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	7, 1897	$ 132.00	.....	.....	.....	.....	.....	$ 4 88	$ 136 88
Aug.	12, 1897	107.65	.....	.....	.....	.....	.....	3 98	111.63
Sept.	15, 1897	310.69	.....	.....	.....	.....	.....	11.29	321.98
Oct.	29, 1897	4,659.96	.....	.....	.....	.....	.....	166.10	4,826.06
Nov.	8, 1887	.....	$ 2,881.50	.....	.....	.....	.....	.....	2,884.50
Nov.	15, 1897	380 30	.....	.....	.....	.....	.....	11.15	391.45
Dec.	11, 1897	282.18	.....	.....	.....	.....	.....	10 37	292.55
Jan.	13, 1898	283.49	.....	.....	.....	.....	.....	9.79	293 28
Jan.	16, 1898	.....	1,821.10	.....	$ 138.05	$ 118 28	.....	.....	2 077.43
Feb.	12, 1898	230.49	.....	.....	.....	.....	.....	8 22	238.71
March	18, 1898	762.61	.....	.....	.....	.....	.....	19.43	782.04
April	22, 1898	5,754.48	.....	.....	.....	.....	.....	205 52	5,960 00
May	11, 1898	146.31	.....	.....	.....	.....	.....	4.97	151.28
June	11, 1898	.....	762.53	.....	35.89	50.67	.....	.....	849 09
June	15, 1898	127.80	.....	.....	.....	.....	.....	4.45	132.25
July	13, 1898	77 01	.....	.....	.....	.....	.....	2.73	79 74
Aug.	16, 1898	96 06	.....	.....	.....	.....	.....	3 43	99.49
Sept.	17, 1898	377.90	.....	.....	.....	.....	.....	13.34	391 24
Oct.	17, 1898	4,599.33	.....	.....	.....	.....	.....	156.62	4,755 95
Nov.	13, 1898	684.33	.....	.....	.....	.....	.....	23.94	708.27
Dec.	8, 1898	.....	1,377.57	.....	18.38	96.22	.....	.....	1,491 17
Dec.	13, 1898	98.28	.....	.....	.....	.....	.....	3.50	101.78
Jan.	17, 1899	276.19	.....	.....	.....	.....	.....	4 46	280 65
Feb.	16, 1899	293.02	.....	.....	.....	.....	.....	9.15	302 17
March	16, 1899	1,017 39	.....	.....	.....	.....	.....	25 74	1,043.13
April	19, 1899	6,477.88	.....	.....	.....	.....	.....	202.43	6,680.31
May	17, 1899	241.59	.....	.....	.....	.....	.....	7.55	249.14
June	17, 1899	.....	1,481.13	.....	23.96	175.09	.....	.....	1,680.18
June	20, 1899	121 88	.....	.....	.....	.....	.....	3 74	125.62
Total		$27,538 82	$ 8,326.83	.....	$ 216 28	$ 440.26	.....	$ 916.79	$37,438.98

TABLE No. 67—MITCHELL COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 20, 1897	$ 92.10	.....	.....	.....	.....	.....	$ 3.49	$ 95 59
Aug. 19, 1897	46 43	.....	.....	.....	.....	.....	1.72	48 15
Oct. 5, 1897	425 39	.....	.....	.....	.....	.....	14.52	439.91
Nov. 1, 1897	2,926.31	.....	.....	.....	.....	.....	124 20	3,050 51
Nov. 20, 1897	352.03	$ 1,669 27	.....	$ 2.08	$ 5.05	.....	8 38	1,936.81
Dec. 24, 1897	385.92	.....	.....	.....	.....	.....	13.92	399 84
Jan. 19, 1898	98.03	.....	.....	.....	.....	.....	6.20	104 23
Feb. 23, 1898	340.55	.....	.....	.....	.....	.....	9.23	349.78
March 29, 1898	551.38	883.86	.....	.....	9.59	.....	35.27	1,480.10
April 23, 1898	3,673.00	...	.....	.....	.....	.....	130.02	3,803 02
May 13, 1898	100.31	.....	.....	.....	.....	.....	3 62	103.93
June 6, 1898	127 98	.....	.....	.....	.....	.....	2 57	130.55
July 9, 1898	83 78	910.00	.....	.....	13.87	$ 660.00	2.84	1,669.49
Aug. 8, 1898	56.60	.....	.....	.....	.....	.....	1 68	58 28
Sept. 9, 1898	722.66	.....	.....	.....	.....	.....	25.50	748.16
Oct. 18, 1898	2,796.26	.....	.....	.....	.....	.....	113.97	2,910 23
Nov. 17, 1898	435.88	840.00	.....	.....	.....	.....	15.33	1,291 21
Dec. 7, 1898	207.63	.....	.....	.....	.....	.....	5.28	212 91
Jan. 12, 1899	91.18	.....	.....	1.75	24.11	.....	3 07	120.11
Feb. 9, 1899	639.80	756.00	.....	.....	.....	.....	19 85	1,415.65
March 10, 1899	1,414.12	724.80	.....	.....	.....	.....	43.92	2,182.84
April 21, 1899	3,778.98	.....	.....	.....	.....	.....	129 08	3,908.06
April 28, 1899	6.26	.....	.....	.....	.....	.....	.24	6 50
May 10, 1899	145.33	.....	.....	.50	4.22	.....	4.38	154.43
June 8, 1899	85.78	754.80	.....	.....	.....	.....	2.55	843.13
Total ...	$19,482 69	$ 6,538.73	...	$ 4.33	$ 56.84	$ 660.00	$ 720.88	$27,463.42

TABLE No. 68—MONONA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 14, 1897	$ 161 08	.....	.....	.....	.....	.....	$ 5.50	$ 166 58
Aug. 10, 1897	129.63	.....	.....	.....	.....	.....	4.63	134 26
Sept. 16, 1897	228 33	.....	.....	.....	.....	.....	8.10	236.43
Oct. 26, 1897	3,089.11	$ 626.00	.....	$ 13.26	$ 68.21	.....	122 26	3,868.84
Nov. 16, 1897	412 59	.....	.....	.....	.....	.....	15 31	428.20
Dec. 13, 1897	370 42	596.20	.....	.....	.....	$ 29.45	12.65	1,008.72
Jan. 14, 1898	478.44	.....	.....	.....	.....	.....	15.94	494.38
Feb. 17, 1898	178.78	611.17	.....	.....	77.45	123.34	6.40	997 14
March 9, 1898	516 31	.....	.....	.....	.....	.....	18.41	534.72
April 26, 1898	3,780.58	.....	.....	.....	.....	.....	146.45	3,927 03
May 12, 1898	316.63	.....	.....	.....	.....	93.34	10.90	420.87
June 11, 1898	205 34	.....	.....	.....	.....	.....	6 95	212 29
July 13, 1898	176.33	.....	.....	.....	.....	.....	5.85	182 17
Aug. 10, 1898	113.21	705.27	.....	.....	.....	80.01	3 86	902 35
Sept. 10, 1898	400 00	.....	.....	.....	.....	.....	13 15	413.15
Oct. 24, 1898	3,463 25	795.60	.....	2.90	61.77	16.67	123.24	4,463.43
Nov. 16, 1898	673 12	.....	.....	.....	.....	.....	22.52	695 64
Dec. 17, 1898	293.05	.....	.....	.....	.....	.....	10.00	303 05
Jan. 17, 1899	157.78	.....	.....	.....	.....	.....	.....	157.78
Feb. 25, 1899	341.84	1,635.82	.....	.....	68.51	40.01	22 12	2,108 30
March 6, 1899	549.67	.....	.....	.....	.....	.....	16 92	566 59
April 20, 1899	4,991.16	.....	.....	2.35	.....	.....	163.55	5,157 06
May 5, 1899	276.43	.....	.....	.....	.....	.....	2.78	279.21
June 10, 1899	184.60	813.81	.....	.....	.....	.....	1.93	1,000.34
Total ...	$21,437.96	$ 5,783.87	.....	$ 18.51	$ 275.94	$ 382.82	$ 760.42	$28,659.52

TABLE No. 69—MONROE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 10, 1897	$ 112.31	.....	.....	.....	.....	.....	$ 4 52	$ 116 83
Aug. 9, 1897	105 46	.....	.....	.....	.....	.....	3 81	109.27
Sept. 8, 1897	397 69	.....	.....	.....	.....	.....	14.72	412 41
Oct. 16, 1897	3,014 06	.....	.....	.....	.....	.....	111.40	3,125.46
Nov. 12, 1897	1,079.11	.....	.....	.....	.....	.....	17 33	1,096.44
Dec. 6, 1897	228.99	.....	.....	.....	.....	.....	6 78	235.77
Jan. 7, 1898	220.72	.....	.....	.....	.....	.....	6.55	227.27
Feb. 9, 1898	453.61	.....	.....	.....	.....	.....	16.34	469 95
March 14, 1898	1,607.63	.....	.....	.....	.....	.....	34.36	1,641 99
April 16, 1898	3,725.44	.....	.....	.....	.....	.....	132 48	3,857.92
May 7, 1898	303.43	$ 2,000.00	.....	.....	.....	.....	10 83	2,314.26
June 9, 1898	89.42	.....	.....	.....	.....	.....	3 24	92 66
July 7, 1898	89 02	.....	.....	.....	.....	.....	3 19	92.21
Aug. 6, 1898	102.95	.....	.....	.....	.....	.....	3 64	106.59
Sept. 6, 1898	334.34	.....	.....	$ .65	.....	.....	11.94	346.93
Sept. 13, 1898	615.96	.....	.....	.....	.....	.....	.....	615.96
Oct. 19, 1898	2,944.89	.....	.....	.....	.....	.....	105.17	3,050.06
Nov. 16, 1898	625.14	.....	.....	.....	.....	.....	22 34	647 48
Dec. 12, 1898	304 59	1,068.63	.....	.....	.....	.....	10 78	1,384.00
Jan. 7, 1899	250 18	.....	.....	.....	.....	.....	6.00	256.18
Feb. 14, 1899	476.66	.....	.....	.....	.....	.....	14.91	491.57
March 14, 1898	1,575 89	.....	.....	6.56	.....	.....	30 58	1,613.03
April 18, 1899	3,929.65	.....	.....	.50	.....	.....	123.96	4,053 11
May 12, 1899	424 79	.....	.....	.....	.....	.....	13.21	438 00
June 7, 1899	155 64	.....	.....	.....	.....	.....	2 41	158.05
Total.....	$ 23.167.60	$ 3,068.63	..	$ 7.71	....	...	$ 709 49	$ 26.953 43

TABLE No. 70—MONTGOMERY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL
July 9, 1897	$ 83.07	.....	.....	.....	.....	.....	$ 3 21	$ 86 28
Aug. 7, 1897	86 86	$ 909.00	.....	.....	.....	.....	3 13	998.99
Sept. 13, 1897	581 96	.....	.....	.....	$ 22 78	.....	21.58	626 32
Oct. 18, 1897	5,585 52	.....	$ 23 29	.....	.....	.....	201 60	5,810 41
Nov. 17, 1897	775 77	924 50	.....	.....	.....	.....	28 72	1,728 99
Dec. 16, 1897	313 15	.....	.....	.....	27 68	.....	11 56	352.39
Jan. 13, 1898	426 89	.....	.....	.....	.....	.....	10 75	438.64
Feb. 4, 1898	190 50	896.47	11.58	.....	.....	.....	6 80	1,105 35
March 16, 1898	459 86	.....	.....	.....	52 76	.....	16 40	529.02
April 14, 1898	5,762 87	.....	.....	.....	.....	.....	199 21	5,962.08
May 9, 1898	336.83	945 00	.....	.....	11 43	.....	12 06	1,305 35
June 13, 1898	232 39	.....	.....	.....	.....	.....	6 66	239 05
July 7, 1898	67.67	.....	.....	.....	.....	.....	2.10	69 77
Aug. 11, 1898	142 32	892 67	5.50	.....	41 57	.....	4 85	1,086 91
Sept. 9, 1898	409.27	.....	.....	.....	.....	.....	14.18	423 45
Oct. 14, 1898	5,753 94	.....	.....	$ 3.87	.....	.....	198 82	5,956 63
Nov. 25, 1898	698.60	786 06	4.98	.....	19.37	.....	23 82	1,527.83
Dec. 14, 1898	391 03	.....	.....	.....	.....	.....	9 45	400 51
Jan. 13, 1899	294 14	.....	.....	.....	.....	.....	9 85	303 99
Feb 6, 1899	285 50	796 86	.....	.....	.....	.....	8.92	1,091.28
March 11, 1899	729 56	.....	.....	.....	.....	.....	22 78	752 34
April 14, 1899	6,515.06	.....	.....	.....	.....	.....	197.84	6,712 90
May 6, 1899	256 16	754 87	.....	2.25	81.58	.....	7 99	1,102.80
June 13, 1899	208.06	.....	.....	.....	.....	.....	6 09	214 15
Total.....	$ 30.582.01	$ 6.905.40	$ 45.35	$ 6.12	$ 257.15	.....	$ 1.098.37	$ 38,894 43

TABLE No. 71—MUSCATINE COUNTY.

DATE OF PAYMENT		STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	15, 1897	$ 148 58	..	.....	$ 37.76	... .	$ 91 67	$ 5 34	$ 283 35
Aug.	14, 1897	113.79	$ 781.66	.....	.....	$ 29.98	91.67	4 11	1,021 21
Sept.	15, 1897	502 09	....	.....	.....	.....	83.33	18 32	603 74
Oct.	21, 1897	7,860 38	768.13	.. ....	.....	....	83.33	324 44	9,036.28
Nov.	17, 1897	354 1	32.20	.....	.....	.....	83 33	9 06	478.72
Dec.	14, 1897	241.51	....	.....	.....	35.12	83 33	8.27	368.23
Jan	15, 1898	173 29	10.73	... ...	.....	.....	83.33	5.98	272.33
Feb.	15, 1898	887.21	694.40	.....	.....	59.52	.....	31.20	1,672 33
March	16, 1898	3.025 31	.. ..	.....	3.40	.....	83.33	107.54	3,219.58
April	22, 1898	6,637.18	757 86	.....	.....	.....	166.66	275 18	7.836.88
May	14, 1898	132.23	.....	.....	....	28.08	83 33	4.74	248 38
June	15, 1898	133.52	.....	....	7.58	.....	606.00	4 34	751.44
July	15, 1898	106 13	....	... ...	.....	33.99	64 16	3.60	207.88
Aug.	15. 1898	83.82	756.00	..... .	9.86	.....	.....	2 99	852.67
Sept.	15, 1898	349.40	.....	....	.....	.....	114.24	12 48	476 12
Oct.	24, 1898	7,690.31	...	.....	.....	.....	70 00	312 78	8.073.09
Nov.	16, 1898	390.34	667 60	.....	.....	41.89	70.00	7.54	1,177.37
Dec.	21, 1898	263 85	.....	.....	. .....	.....	70.00	9.43	3 3.28
Jan.	14. 1899	165.23	...	.....	.....	.....	70 00	5 89	2 1.12
Feb.	15, 1899	880.16	713.60	.....	.....	72.99	70 00	27.55	1,764.30
March	16, 1899	2,918 91	.....	... .	3 45	....	70 00	91.15	3.083 51
April	24. 1899	7,858 80	....	.....	.....	40.09	70.00	281.52	8,210 41
May	15, 1899	112.84	696.80	.....	...	.....	70.00	3.52	883.16
June	15, 1899	140.27	....	....	.....	.....	70 00	4.39	214 66
Total.....		$41,168 28	$ 5,878.98	.....	$ 62.05	$ 341.66	$ 2.347.71	$ 1.561 36	$51.360.04

TABLE No. 72—O'BRIEN COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	6, 1897	$ 167.89	.....	.....	.....	.....	....	$ 3.10	$ 170 99
Aug.	14, 1897	63.25	... .	.....	.....	.. ..	... ..	2.25	65.50
Sept.	12, 1897	144.05	$ 335.07	.....	$ 20.67	.....	$ 100.02	5.18	604 99
Oct.	25, 1897	5,797.38	....	.....	.....	.....	.....	144.63	5,942.01
Nov.	12, 1897	461.03	389.67	...	.....	.....	16.67	16.27	883 64
Dec.	22, 1897	263 24	.....	.....	.....	.....	....	6.45	269.69
Jan.	13, 1898	281.63	....	.....	.....	.. ..	....	9 60	291.23
Feb.	18, 1898	86 11	443 33	.....	.....	$ 14.37	.....	3.30	547.11
March	14, 1898	3,052.97	.....	.....	.....	....	.....	41.83	3,094 80
April	18, 1898	3,817 46	....	.. ..	.....	.....	.....	136 53	3,953.79
May	16, 1898	145 31	481.60	.....	.....	8.88	106.68	5 45	747.92
June	15, 1898	48.79	.....	... .	.....	.....	.....	1 74	50.53
July	13, 1898	48 72	.....	.....	.....	.....	.....	1 70	50.42
Aug.	16, 1898	25 38	.....	.....	.....	..... .	.....	.93	26.31
Sept.	17, 1898	164.00	...	.....	.....	.....	.....	5 85	169 85
Oct.	20, 1898	6,025 83	419.07	.....	5.60	13.38	50.01	148.05	6,661.94
Nov.	16, 1898	374 90	.....	.....	.....	....	.....	13 38	388 28
Dec.	17, 1898	267.03	.....	.....	.....	.....	.....	5 32	272.34
Jan.	13, 1899	168.24	.....	.....	.....	.....	....	6 02	174 26
Feb	15, 1899	309.76	.....	.....	.....	..... .	....	9.89	319.65
March	20, 1899	1,430.05	.....	.. ..	.... ..	.....	... .	44.69	1,474.74
April	15, 1899	4,645 49	.....	.....	..	.....	....	145.17	4,790.66
May	15, 1899	1,989.72	446.34	.....	10.98	.....	40.00	4.34	2,491 38
June	15, 1899	63.51	.....	..	.....	.. ..	....	2.25	65.76
Total ...		$29,541.73	$ 2,515 08	.. .	$ 37.25	$ 36.63	$ 313 38	$ 763.72	$33.507.79

TABLE No. 73—OSCEOLA COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME	SPECIAL UNIVERSITY.	TOTAL.
July	13, 1897	$ 77.00	.....	.....	.....	.....	.....	$ 2.60	$ 79.60
Aug.	11, 1897	34.26	.....	.....	.....	.....	.....	1.22	35.48
Sept.	13, 1897	138.79	.....	.....	.....	.....	.....	5.04	143.83
Oct.	18, 1897	3,690.61	.....	.....	.....	.....	.....	63.42	3,754.03
Nov.	17, 1897	424.39	.....	.....	$ 1.30	.....	.....	15.55	441.24
Dec.	17, 1897	233.95	.....	.....	.....	.....	.....	8.60	242.55
Jan.	13, 1898	268.50	.....	.....	.....	.....	.....	7.24	275.74
Feb	14, 1898	138.81	.....	.....	.....	.....	.....	4.29	143.10
March	11, 1898	241.37	.....	.....	.....	.....	.....	4.93	246.30
April	16, 1898	3,911.19	.....	.....	.....	.....	.....	68.82	3,980.01
May	11, 1898	136.35	.....	.....	.....	.....	.....	4.66	141.01
June	13, 1898	130.32	$ 420.93	.....	.....	.....	.....	7.59	558.84
July	11, 1898	72.18	.....	.....	.....	.....	.....	2.27	74.43
Aug.	10, 1898	28.75	.....	.....	.....	.....	.....	.96	29.71
Sept.	10, 1898	112.27	.....	.....	.75	$ 1.80	.....	3.77	118.59
Oct.	17, 1898	3,921.95	.....	.....	.....	.....	.....	67.90	3,989.85
Nov.	18, 1898	482.23	.....	.....	.....	.....	.....	17.26	499.49
Dec.	13, 1898	221.69	.....	.....	.....	.....	.....	7.74	229.43
Jan.	13, 1899	161.17	.....	.....	.....	.....	.....	5.33	166.50
Feb.	11, 1899	143.11	336.00	.....	.....	.....	.....	4.29	483.40
March	11, 1899	420.43	.....	.....	.....	.....	.....	13.11	433.54
April	11, 1899	4,348.28	.....	.....	.....	.....	.....	74.47	4,422.75
May	10, 1899	142.21	.....	.....	.....	.....	.....	4.33	146.54
June	12, 1899	62.85	.....	.....	.....	.....	.....	1.88	64.73
Total ...		$19,512.64	$ 756.93	....	$ 2.05	$ 1.80		$ 397.27	$20,700.69

TABLE No. 74—PAGE COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	15, 1897	$ 238.13	.....	.....	.....	.....	.....	$ 8.75	$ 246.88
Aug.	16, 1897	228.25	$ 1,762.00	.....	.....	.....	.....	8.45	1,998.70
Sept.	17, 1897	1,609.40	.....	$ 5.95	$ 52.57	$ 44.40	.....	34.83	1,747.15
Oct.	18, 1897	6,217.88	.....	.....	.....	.....	.....	230.00	6,447.88
Nov.	17, 1897	1,135.69	1,668.50	.....	.....	.....	.....	41.74	2,845.93
Dec.	17, 1897	724.49	.....	.....	.....	23.49	.....	23.51	771.49
Jan.	17, 1898	69.65	.....	.....	.....	.....	.....	2.52	72.17
Feb.	17, 1898	440.13	1,664.60	19.25	.....	72.79	.....	15.49	2,212.26
March	17, 1898	1,766.36	.....	.....	.....	.....	.....	38.08	1,804.44
April	18, 1898	6,839.27	.....	.....	.....	.....	.....	243.80	7,083.07
May	18, 1898	402.10	1,646.40	.....	1.90	16.07	.....	14.58	2,081.05
June	17, 1898	406.95	.....	.....	.....	.....	.....	8.72	415.67
July	18, 1898	199.68	.....	.....	.....	.....	.....	4.45	204.13
Aug.	17, 1898	233.41	1,588.59	17.04	2.63	64.68	.....	8.62	1,914.97
Sept.	17, 1898	1,444.32	.....	.....	.....	.....	.....	26.84	1,471.16
Oct.	17, 1898	5,933.96	.....	.....	.....	.....	.....	211.95	6,145.91
Nov.	17, 1898	1,275.80	1,583.40	6.89	.....	40.29	.....	45.46	2,951.84
Dec.	17, 1898	517.88	.....	.....	.....	.....	.....	18.10	535.98
Jan.	16, 1899	63.81	.....	.....	.....	.....	.....	2.43	65.24
Feb.	17, 1899	601.37	1,582.96	.....	.....	102.03	.....	18.78	2,305.14
March	17, 1899	1,912.21	.....	.....	.....	.....	.....	37.25	1,949.46
April	17, 1899	7,888.10	.....	.....	.....	.....	.....	246.47	8,134.57
May	17, 1899	384.85	1,665.31	.....	2.20	84.89	.....	11.93	2,149.18
June	14, 1899	285.20	.....	.....	.....	.....	.....	8.33	293.53
Total.....		$ 40,817.89	$ 13,161.76	$ 49.13	$ 59.30	$ 448.64	.....	$ 1,311.08	$ 55,847.80

TABLE No. 75—PALO ALTO COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	16, 1897	$ 92 96	.....	.....	.....	.....	.....	$ 3.45	$ 96.41
Aug.	14, 1897	91.35	.....	.....	.....	.....	.....	3.39	94.74
Sept.	15, 1897	213.38	.....	.....	.....	.....	.....	7.90	221.28
Oct.	16, 1897	3,133 97	.....	.....	.....	.....	.....	99 47	3,233.44
Nov.	18, 1897	923.77	.....	.....	.....	.....	.....	30.78	954.55
Dec.	15, 1897	283 23	$ 995.41	.....	.....	$ 24.85	$ 30.00	8.98	1,342 47
Jan.	15, 1898	378.71	.....	.....	.....	.....	30 00	11.80	420 51
Feb.	14, 1898	96.45	504 00	.....	.....	19.74	30.00	3.45	653.64
March	15, 1898	436 19	.....	.....	.....	.....	30 00	15.58	481.77
April	15, 1898	3,386 59	.....	.....	.....	.....	30.00	104.73	3,521.32
May	20, 1898	125.01	516.13	.....	.....	5.76	.....	4.49	651.39
June	14, 1898	126.30	.....	.....	.....	.....	.....	4.37	130.67
July	14, 1898	44.31	.....	.....	.....	.....	.....	1.54	45 85
Aug.	13, 1898	67.82	.....	.....	.....	9 45	.....	2 42	79.69
Sept.	15, 1898	177.38	.....	.....	.....	.....	.....	6.33	183.71
Oct	17, 1898	3,332.85	634 67	.....	.....	.....	.....	102 77	4,070.29
Nov.	16, 1898	698 40	501.20	.....	.....	7.99	.....	24.96	1,232 55
Dec.	15, 1898	343 02	.....	.....	.....	.....	.....	10.70	353.72
Jan.	16, 1899	164.56	.....	.....	.....	.....	.....	5.31	169.87
Feb.	15, 1899	187.55	505.20	.....	.....	18.50	.....	5.86	717.11
March	16, 1899	453.58	.....	.....	.....	.....	.....	14.49	478 07
April	17, 1899	4,314 55	.....	.....	.....	.....	.....	120.89	4,435 44
May	13, 1899	165.14	518.40	.....	.....	5.00	.....	5.15	693 69
June	13, 1899	196.72	.....	.....	.....	.....	.....	6.37	203.09
Total....		$19,443.79	$ 4,175.01	...	.....	$ 91.29	$ 150 00	$ 605.18	$24,465.27

TABLE No. 76—PLYMOUTH COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	13, 1897	$ 321.02	.....	.....	.....	.....	.....	$ 11.62	$ 332 64
Aug.	14, 1897	231.63	$ 1,344.00	.....	.....	.....	.....	8.45	1,584.08
Sept.	16, 1897	888 34	.....	.....	.....	.....	.....	32 82	921.16
Nov.	1, 1897	7,721.15	.....	.....	$ 194.48	.....	.....	220.07	8,135.70
Nov.	17, 1897	708.98	1,389.26	.....	.....	.....	.....	26 10	2,124.34
Dec.	16, 1897	427.94	.....	.....	.....	.....	.....	15.21	443.15
Jan.	13, 1898	537 98	1,386.00	.....	.....	$ 16 44	.....	17.79	1,958 21
Feb.	10, 1898	314.18	42 00	.....	.....	32.45	.....	11.06	399.69
March	12, 1898	3,047.01	.....	.....	40.48	.....	.....	45.25	3,132.74
April	26, 1898	7,185.03	1,457.03	.....	.....	.....	.....	256 44	8,898.50
May	9, 1898	339.44	11.93	.....	.....	.....	.....	10.00	361.37
June	9, 1898	180 37	.....	.....	12.95	18.02	.....	8.29	214 63
July	11, 1898	139.90	.....	.....	.....	.....	.....	4.66	144.56
Aug.	10, 1898	159.88	1,293.04	.....	16.73	31.53	.....	5.63	1,506.81
Sept.	8, 1898	408.09	.....	.....	.....	.....	.....	14 52	422.61
Oct.	24, 1898	7,567.57	1,334.27	.....	.....	.....	.....	206.10	9,107 94
Nov.	16, 1898	1,001.48	.....	.....	.....	10.22	.....	35.26	1,046.96
Dec.	16, 1898	483.57	.....	.....	.....	.....	.....	16.76	499 33
Jan.	11, 1899	660.42	.....	.....	.....	.....	.....	16 85	677 27
Feb.	13, 1899	475.42	1,414.87	.....	.....	38.42	.....	14.30	1,943.01
March	10, 1899	1,283.90	.....	.....	28.45	.....	.....	40.05	1,352.40
April	12, 1899	5,000.00	.....	.....	.....	.....	.....	...	5,000.00
April	28, 1899	4,061 09	1,358.50	.....	.....	16 09	.....	283 08	5,718 76
May	9, 1899	2,269 35	36.00	.....	.....	12.66	.....	16 51	2,334.52
June	9, 1899	223.88	.....	.....	.....	.....	.....	6.67	229.55
Total.....		$45,635.62	$11,066.90	.....	$ 293.09	$ 170.83	.....	$ 1,323.49	$58,489.93

TABLE No. 77—POCAHONTAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 23, 1897	.....	$ 667.33	.....	.....	.....	.....	....	$ 667.33
July 24, 1897	$ 95.42	.....	.....	.....	.....	.....	$ 3 52	98.95
Aug. 20, 1897	92 61	.....	.....	.....	.....	.....	3.26	95.87
Sept. 7, 1897	280.53	.....	.....	.....	.....	.....	10.40	290 93
Oct. 5, 1897	1.486.68	.....	.....	.....	.....	.....	.....	1.486.68
Oct. 16, 1897	3,000.00	.....	.....	.....	.....	.....	.....	3,000 00
Oct. 19, 1897	...	.....	$ 23.12	.....	$ 26.61	$ 99.96	.....	149.69
Oct. 22, 1897	380.03	.....	.....	.....	.....	.....	119.97	500.00
Nov. 17, 1897	...	709.80	.....	.....	10.10	33.32	.....	753.22
Nov. 20, 1897	366 36	.....	.....	.....	.....	.....	14.33	380.69
Dec. 16, 1897	411.83	.....	.....	.....	.....	.....	15.25	427.08
Dec. 22, 1897	...	.....	.....	.....	11.36	88.33	.....	99.69
Jan. 18, 1898	1,067.40	.....	.....	.....	.....	.....	23.74	1.091.14
Jan. 18, 1898	.....	764 40	.....	.....	.....	48.33	.....	812.73
Feb. 23, 1898	168 39	.....	.....	.....	.....	.....	6.01	174 40
March 17, 1898	412.63	.....	.....	.....	.....	.....	14.73	427.36
April 16, 1898	...	674.33	.....	.....	.....	144.99	.....	819.32
April 22, 1898	4,993.92	.....	.....	.....	.....	.....	124.71	5,118.63
May 17, 1898	131.94	.....	.....	.....	.....	.....	4.70	136.64
June 17, 1898	466.28	.....	.....	.....	.....	.....	12.48	478.76
June 17, 1898	.....	.....	.....	.....	29.63	16.66	.....	46 29
June 20, 1898	.....	.....	.....	.....	.....	24.99	.....	24.99
July 26, 1898	113 31	.....	.....	.....	.....	.....	4.05	117.36
Aug. 30, 1898	58 24	.....	.....	.....	.....	.....	2.08	60 32
Sept. 14, 1898	144.56	.....	.....	.....	.....	.....	5 16	149.72
Nov. 15, 1898	4,772.24	.....	.....	.....	.....	.....	116.78	4,889.02
Dec. 13, 1898	391.44	.....	.....	.....	.....	.....	13.97	405.41
Dec. 20, 1898	217.92	.....	.....	.....	.....	.....	7.78	225 70
Jan. 23, 1899	...	1,545.45	.....	.....	24.06	64.99	.....	1,634 50
Jan. 24, 1899	657 64	.....	.....	.....	.....	.....	22.28	679 92
March 7, 1899	190 78	.....	.....	.....	.....	.....	5.96	196 74
March 21, 1899	639.68	.....	.....	.....	.....	.....	19.99	659.67
April 25, 1899	5,846.78	.....	.....	.....	.....	.....	135.69	5,982.47
May 24, 1899	152 06	.....	.....	.....	.....	.....	4 81	156 87
June 22, 1899	468.49	.....	.....	.....	.....	.....	15.47	483.96
Total	$27,008.16	$ 4,360.31	$ 23.12	.....	$ 101 76	$ 521 57	$ 707 13	$32,722 05

TABLE No. 78—POLK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 26, 1897	$ 740.32	.....	$ 20.97	.....	.....	$ 172.78	$ 27.36	$ 961.43
Aug. 14, 1897	1,030.78	.....	.....	.....	.....	.....	37.13	1,067 91
Sept. 23, 1897	1,294.16	.....	.....	.....	.....	.....	47.26	1,341.42
Nov. 1, 1897	18,851.67	$ 4,283.06	.....	.....	.....	166 67	798 98	24,100 38
Nov. 30, 1897	2.970.01	.....	.....	.....	$ 132.54	337 78	109.36	3.539 69
Dec. 30, 1897	2.353.01	4,448.74	11.66	.....	104.63	354.16	70.75	7,342.95
Jan. 29, 1898	2,684.09	.....	.....	$ 174.73	80.07	738.33	98.28	3,775 50
Feb. 16, 1898	898.73	4,712.86	.....	.....	.....	468 89	31 54	6,112.02
March 21, 1898	2,543.59	.....	13.18	.....	183.05	.....	89.60	2,829 42
April 21, 1898	15,000 00	.....	.....	.....	.....	.....	....	15,000.00
May 4, 1898	6 947.90	.....	.....	.....	.....	435.83	877 52	8,261.25
May 24, 1898	2,370 05	4,950.87	.....	.....	.....	851.39	82 65	8,254.96
June 14, 1898	787.51	.....	.....	77.79	71.49	29.89	27 65	994 33
July 20, 1898	478 41	.....	.....	36.79	.....	325 84	17.16	858.20
Aug. 20, 1898	621.53	.....	22.95	.....	.....	.....	21.94	666.42
Sept. 14, 1898	1,357.75	2,956.12	.....	48 84	166.72	166.66	48.01	4,744.10
Oct. 31, 1898	20.423 63	.....	.....	.....	.....	333.33	823.26	21,580.22
Nov. 28, 1898	2,188 38	.....	.....	.....	.....	375.16	77.81	2 641.35
Dec. 28, 1898	2,031.98	2,739.20	10.53	.....	107.21	.....	72.06	4,960.98
Jan. 23, 1899	3,013.18	.....	.....	.....	.....	157.00	80.88	3,251.06
Feb. 25, 1899	1,172 14	75.00	.....	.....	.....	140 00	36.80	1,423 94
March 15, 1899	2.762 51	2,579.60	.....	85.37	220.58	140.00	87.03	5,875.09
April 20, 1899	20,000.00	.....	.....	.....	.....	.....	..	20,000.00
May 14, 1899	8,165.83	.....	.....	.....	.....	140 00	969.27	9,275 10
May 25, 1899	1.100.54	62.80	.....	.....	176.37	140.00	34.28	1,513.99
June 15, 1899	1,012.65	2,635.80	6.30	.....	.....	150.00	31.69	3,836.44
Total	123,800.85	$29,444.05	$ 85.59	$ 373.53	$ 1.242.66	$ 5,633.71	$ 4,598 27	164,168.15

TABLE No. 79—POTTAWATTAMIE COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	19, 1897	$ 935.37	.....	.....	.....	.....	.....	$ 34.33	$ 969.70
Aug.	11, 1897	380.79	.....	.....	.....	.....	.....	13 80	394.59
Sept.	10, 1897	885.09	.....	.....	.....	.....	.....	32.78	917 87
Oct.	19, 1897	12,762 37	.....	.....	.....	.....	.....	500 00	13,262 37
Nov.	24, 1897	655.83	.....	.....	.....	.....	.....	24 30	680 13
Dec.	10, 1897	1.776.65	.....	.....	.....	.....	.....	56.71	1,833.36
Jan.	12, 1898	1,586 39	.....	.....	.....	.....	.....	58 75	1.645.14
March	7, 1898	501.85	$ 2,561 48	.....	$ 169 58	$ 189.99	$ 495 03	17.91	3,935.84
March	11, 1898	1,151 45	.....	.....	.....	.....	.....	41 09	1.192 54
April	27, 1898	14,620 65	.....	.....	.....	.....	.....	547 35	15,168.00
May	14, 1898	1,043 33	.....	.....	.....	.....	.....	37 27	1.080.59
June	16, 1898	240 24	.....	.....	.....	.....	.....	8.60	248.84
July	11, 1898	816.31	.....	.....	.....	.....	.....	29.15	845.46
Aug.	10, 1898	460 87	.....	.....	.....	.....	.....	16 46	477.33
Sept.	14, 1898	1,256 43	.....	.....	.....	.....	.....	44 97	1,301.40
Oct.	27, 1898	12.181.96	.....	.....	.....	.....	.....	460 25	12.642 21
Nov.	16, 1898	1,261.07	.....	.....	.....	.....	.....	45 06	1,3 6 13
Dec.	14, 1898	762 44	.....	.....	.....	.....	.....	27 23	789 67
Jan.	9, 1899	1,371 61	.....	.....	.....	.....	.....	48 98	1,420.59
Jan.	13, 1899	.....	3,320 09	$ 16.33	120 71	289 19	593.35	.....	4,339 67
Feb.	24, 1899	734.52	.....	.....	.....	.....	.....	23.00	757 52
March	23, 1899	1,492 72	.....	.....	.....	.....	.....	46.65	1,539 37
April	21, 1899	15,000.00	.....	.....	.....	.....	.....	.....	15,000 00
May	8, 1899	4,193.39	.....	.....	.....	.....	.....	599 80	4,793 19
May	16, 1899	679 54	.....	.....	.....	.....	.....	21.24	700.78
Total. ...		$ 76,750 86	$ 5,881.57	$ 16.33	$ 290 29	$ 479 18	$ 1,088 38	$ 2,735.67	$ 87,242.28

TABLE No. 80—POWESHIEK COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	16, 1897	$ 163 16	.....	.....	.....	.....	.....	$ 5.84	$ 169.00
Aug.	17, 1897	76.44	.....	.....	.....	.....	.....	2.76	79.20
Sept.	17, 1897	417.28	.....	.....	.....	.....	.....	15.45	432 73
Oct.	18, 1897	6,331.46	.....	.....	.....	.....	.....	220.99	6.552.45
Oct.	21, 1897	.....	$ 2,000.13	.....	.....	$ 16.45	.....	.....	2,016.58
Nov.	17, 1897	632 42	.....	.....	.....	.....	.....	23.29	655 71
Dec.	20, 1897	267.41	.....	.....	.....	.....	.....	7.48	274 89
Jan.	17, 1898	188 81	.....	.....	.....	.....	.....	6.92	195.73
Feb.	16, 1898	204.79	.....	.....	.....	.....	.....	5 13	209.92
March	17, 1898	599 45	.....	.....	.....	.....	.....	21.18	620.63
April	19, 1898	8,031 98	.....	.....	.....	.....	.....	272.67	8,304.65
May	17, 1898	292 53	1,558.21	.....	.....	.....	.....	9.91	1,860 65
June	17, 1898	120.51	.....	.....	.....	.....	.....	4.31	124 82
July	14, 1898	108.70	.....	.....	.....	.....	.....	4.43	113.13
Aug.	17, 1898	154 31	.....	.....	.....	.....	.....	5 43	159.74
Sept.	17, 1898	405.32	.....	.....	.....	.....	.....	13 59	418.91
Oct.	19, 1898	6,406.38	.....	.....	.....	.....	.....	215.13	6,621.51
Nov.	18, 1898	540.24	.....	.....	.....	.....	.....	18.53	558.77
Dec.	15, 1898	375 54	.....	.....	.....	.....	.....	9.46	385.00
Jan.	16, 1899	136.53	1,344.60	$ 23.02	.....	.....	.....	4 66	1,508.81
Feb.	17, 1899	254 63	.....	.....	.....	.....	.....	8.23	262.86
March	17, 1899	577 25	.....	.....	.....	.....	.....	18 07	595.32
April	19, 1899	9,358.90	.....	.....	.....	.....	.....	280.64	9,639.54
May	16, 1899	263.92	.....	.....	.....	.....	.....	8 23	272.15
June	16, 1899	82.67	.....	.....	.....	.....	.....	2.59	85.26
Total.....		$35,990.63	$ 4,902 94	$ 23 02	. .	$ 16 45	.....	$ 1,184 92	$42,117.96

TABLE No. 81—RINGGOLD COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	15, 1897	$ 212 32	.....	.....	.....	.....	.....	$ 7.42	$ 219.74
Aug.	16, 1897	153.99	$ 428.50	.....	.....	$ 7.68	.....	5.23	595.35
Sept.	15, 1897	1,017.63	.....	.....	.....	.....	.....	16.09	1,033.72
Oct.	15, 1897	3,065 74	477.50	.....	.....	.....	.....	113.23	3,656.46
Nov.	17, 1897	946 91	.....	.....	.....	.....	.....	35.20	982 11
Dec.	15, 1897	570 42	.....	.....	.....	7 45	$ 40.00	19 07	636.94
Jan.	15, 1898	344.45	479.73	.....	.....	.....	.....	11.78	835 96
Feb.	15, 1898	262.37	.....	.....	.....	21.22	.....	9 03	292 62
March	15, 1898	402.54	.....	.....	.....	.....	20.00	14 48	437.02
April	20, 1898	4,311.45	468.54	.....	.....	.....	40.00	132.73	4,952 72
May	16, 1898	214 89	.....	.....	.....	9.07	.....	7.53	231 49
June	15, 1898	128.38	.....	.....	.....	.....	20.00	4.31	152 69
July	13, 1898	196 97	.....	.....	.....	.....	.....	6.51	203.48
Aug.	16, 1898	112 74	427.70	.....	.....	7.55	.....	3.75	551.74
Sept.	16, 1898	826 95	.....	.....	.....	.....	.....	29.01	855 96
Oct.	18, 1898	3,827 07	.....	.....	.....	.....	.....	116 39	3,943.46
Nov.	15, 1898	722.32	390.00	.....	.....	5.95	.....	23.52	1,141.79
Dec	16, 1898	530.83	.....	.....	.....	.....	.....	18 50	549 33
Jan.	16, 1899	226.18	390.00	.....	.....	.....	.....	7.54	623.72
Feb.	15, 1899	243.20	.....	.....	.....	22.76	.....	7.29	273.25
March	15, 1899	1,203 92	.....	.....	.....	.....	.....	20 29	1,224.21
April	22, 1899	4,210.13	412 97	.....	.....	20.00	.....	131.49	4,774.59
May	15, 1899	229 41	.....	.....	.....	.....	.....	7.06	236.47
June	15, 1899	123.34	.....	.....	.....	.....	.....	3.68	127.02
Total.....		$ 24,084.15	$ 3,474 94	....	.....	$ 101.63	$ 120.00	$ 751.12	$ 28,531 84

TABLE No. 82—SAC COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	26, 1897	$ 120.26	.....	.....	.....	.....	.....	$ 4.11	$ 124 37
Aug.	26, 1897	.....	.....	.....	.....	$ 15.06	.....	.....	15.06
Aug.	31, 1897	114 05	.....	.....	.....	.....	.....	4.60	118.65
Sept.	30, 1897	270 35	$ 630.00	.....	.....	.....	.....	9.98	910.33
Nov.	16, 1897	4,307.93	587 50	.....	.....	.....	.....	179.20	5,074.63
Dec.	8, 1897	309 89	.....	.....	.....	.....	.....	11.35	321.24
Jan.	4, 1898	251 91	.....	.....	.....	.....	.....	9 98	261 89
March	1, 1898	569.00	546.00	.....	.....	.....	$ 120.00	9.87	1,244.87
March	12, 1898	.....	.....	.....	.....	5.10	.....	.....	5 10
March	29, 1898	391 86	.....	.....	.....	.....	.....	13 98	405 84
May	13, 1898	4,628 91	.....	.....	.....	.....	.....	182 15	4,811 06
May	27 1898	219.42	546.00	.....	.....	.....	40.00	7.78	813 20
June	16, 1898	.....	.....	.....	.....	12.49	.....	.....	12.49
June	29, 1898	71.26	.....	.....	.....	.....	.....	1.46	72.72
Aug.	26, 1898	166 21	559.87	.....	.....	.....	.....	5.85	731 93
Nov.	28, 1898	4,818.38	561.60	.....	.....	.....	.....	188.85	5,568 83
Dec.	24, 1898	678 10	.....	.....	.....	.....	.....	24.09	702.19
Feb.	1, 1899	274 77	.....	.....	.....	.....	.....	9 47	284.24
April	1, 1899	615 03	.....	.....	.....	.....	.....	19.22	634 25
May	29, 1899	6,187.20	1,229.79	.....	.....	.....	.....	206.10	7,623.09
Total....		$23,991.53	$ 4,660.76	.....	...	$ 32.65	$ 160 00	$ 888.04	$29,735.98

TABLE No. 83—SCOTT COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	12, 1897	$ 286.81	$ 230.00	.....	.....	.....	.....	$ 10.62	$ 527.43
Aug.	11, 1897	264.38	....	.....	.....	.....	$ 258.34	9.50	532 52
Sept.	17, 1897	566.11	2,439.78	.....	.....	.....	.....	20.96	3,026 80
Oct.	18, 1897	5,980 13	.....	.....	.....	$ 53.49	1,259.45	320 86	7,613 93
Nov.	15, 1897	796 73	.....	.....	.....	.....	.....	29 50	826.23
Dec.	15, 1897	1,012.48	2,523 79	.....	.....	.....	.....	27 40	3,562 67
Jan.	18, 1898	428.12	.....	.....	.....	82.30	86 67	15.46	612 55
Feb.	15, 1898	465.38	.....	.....	.....	.....	.....	16.62	482 00
March	16, 1898	...	2,503.21	.....	.....	151.43	266.67	79 59	3 000 90
April	21, 1898	14,474.74	.....	.....	.....	.....	.....	531.40	15,006 14
May	17, 1898	828.94	.....	.....	.....	.....	509.16	29 61	1,367 71
June	20, 1898	589.17	2,643.67	.....	.....	51.34	250.00	20.80	3,554.98
July	19, 1898	367.88	.....	.....	.....	.....	.....	13 16	381.04
Aug.	18, 1898	202.15	.....	.....	.....	3.05	461.66	7.21	674 07
Sept.	19, 1898	500.18	2,797 66	.....	$ 4.46	126.11	238.33	17 87	3,684 61
Oct.	20, 1898	6,011.96	.....	.....	.....	.....	490.28	308 76	6,811 00
Nov.	21, 1898	961.62	.....	.....	.....	.....	.....	34.34	995.96
Dec.	20, 1898	1,161.94	2,687.20	.....	.....	71.40	294 00	25.82	4,240 36
Jan.	20, 1899	256.51	.....	.....	.....	.....	310 00	9.14	575.65
Feb.	18, 1899	684.95	214 05	.....	.....	.....	613.56	21.40	1,533.96
March	18, 1899	3,026.76	2,591.55	.....	.....	146.43	300.00	94.59	6,159.33
April	19, 1899	18,127.89	.....	.....	5 25	.....	300 00	648 61	19,081 75
May	17, 1899	1,041 45	.....	.....	.....	.....	.....	33.54	1,073.99
June	17, 1899	624.30	2,935.20	.....	.....	83.33	305.16	19.53	3,967.52
Total		$58,660 58	$21,565 06	.....	$ 9.71	$ 768 88	$ 5,943.28	$ 2,345.59	$89,293.10

TABLE No. 84—SHELBY COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	15, 1897	$ 233 86	.....	.....	.....	.....	.....	$ 8.66	$ 242.51
Aug.	6, 1897	315.22	$ 1,109.50	.....	.....	$ 10.87	$ 191.67	7.97	1,535.23
Sept.	7, 1897	535.16	.....	.....	.....	.....	.....	19.83	554 99
Oct.	18, 1897	4,002.49	.....	.....	.....	.....	.....	148 24	4,150.73
Nov.	20, 1897	1,459 87	.....	.....	.....	.....	.....	53.10	1,512.97
Dec.	22, 1897	306.18	.....	.....	.....	.....	.....	11 33	317.51
Jan.	25, 1898	.....	.....	.....	.....	.....	.....	10.03	10.03
Feb.	11, 1898	101.40	.....	.....	.....	.....	.....	8.83	110.23
March	16, 1898	188 06	2,873.73	.....	.....	.....	404.43	23.18	3,489.40
April	22, 1898	4,723 10	.....	.....	.....	.....	.....	165 91	4,889.01
May	14, 1898	499.83	889.47	.....	.....	.....	86 66	15.47	1,491.43
June	13, 1898	306 10	.....	.....	.....	.....	.....	10.99	317.09
July	11, 1898	176 45	.....	.....	.....	.....	129.99	6.31	312 75
Aug.	5, 1898	104.35	.....	.....	.....	.....	.....	3.73	108.08
Sept.	7, 1898	450 00	.....	.....	$ 8.23	.95	.....	16 07	475 25
Oct.	18, 1898	3,080 21	808.60	.....	.....	113.64	99.99	126 93	4,229.37
Nov.	18, 1898	2,092.59	.....	.....	.....	.....	.....	74.74	2,167.33
Dec.	13, 1898	258.75	.....	.....	.....	.....	.....	6.47	265 22
Jan.	13, 1899	130.65	.....	.....	.....	.....	.....	3.64	134 29
Feb	7, 1899	253.67	.....	.....	.....	.....	160.00	7 93	421 60
March	9, 1899	812 85	.....	.....	.....	.....	.....	25.40	838 25
April	14, 1899	5,621 20	1,638.87	.....	.....	.....	80.00	188.78	7,528 85
May	9, 1899	273 16	.....	.....	.....	.....	.....	8.54	281.70
June	10, 1899	184.55	.....	.....	.50	27.71	.....	6 57	219 33
Total.....		$26,009.69	$ 7,320.17	....	$ 8.73	$ 153.17	$ 1,152 74	$ 958.65	$35,603.15

TABLE No. 85—SIOUX COUNTY.

DATE OF PAYMENT.		STATE.	INSANE	BLIND	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	12, 1897	$ 270.85	.....	.....	.....	.....	.....	$ 10.00	$ 280.85
Aug.	14, 1897	113.14	.....	.....	.....	.....	.....	4.20	117 34
Sept.	13, 1897	542.27	.....	.....	.....	.....	.....	20.00	562 27
Sept.	21, 1897	.....	$ 1,259.07	.....	$ 42.35	$ 12.03	.....	.....	1,313.45
Oct.	25, 1897	7,093.27	.....	.....	.....	.....	.....	174.93	7,268 20
Nov.	20, 1897	1,189.55	.....	.....	.....	.....	.....	44.05	1,233 60
Dec.	18, 1897	624 46	.....	.....	.....	.....	.....	24.47	648 93
Jan.	18, 1898	576 64	.....	.....	.....	.....	.....	21.35	597.99
Feb.	15, 1898	329.37	.....	.....	.....	.....	.....	12.20	341.57
March	10, 1898	.....	1,474.21	.....	.....	15.42	.....	.....	1,489.63
March	11, 1898	1,329.09	.....	.....	.....	.....	.....	49.23	1,378.32
April	23, 1898	8,483.03	.....	.....	.....	.....	.....	227.00	8,710.03
June	15, 1898	487.81	.....	.....	.....	.....	.....	19 55	507 36
Aug.	17, 1898	317.83	.....	.....	.....	.....	.....	12.25	330.08
Sept.	9, 1898	447 17	.....	.....	.....	.....	.....	17 00	464.17
Oct.	26, 1898	7,584 89	.....	.....	.....	.....	.....	193.75	7,778.64
Nov.	30, 1898	.....	1,931.12	.....	12.73	32.68	$ 181.67	.....	2,158.21
Dec.	20, 1898	1,644.63	.....	.....	.....	.....	.....	61.00	1,705.63
Jan.	11, 1899	494.64	.....	.....	.....	.....	.....	12.10	506.74
March	8, 1899	1,571.00	.....	.....	.....	.....	.....	49.07	1,620.07
April	19, 1899	10,211.94	.....	.....	.....	.....	.....	247.55	10,459 49
May	8, 1899	.....	36.00	.....	.....	.....	.....	.....	36.00
June	7, 1899	868.06	.....	.....	.....	.....	.....	27.13	895.19
Total.....		$44,179.64	$ 4,700.41	.....	$ 55.08	$ 60.13	$ 181.67	$ 1,226 83	$50,403 76

TABLE No. 86—STORY COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	15, 1897	$ 135 63	.....	.....	.....	.....	$ 16.67	.....	$ 152 30
Aug.	5, 1897	182 79	.....	.....	.....	.....	16.67	$ 11.55	211.01
Sept.	13, 1897	573.03	.....	.....	$ 18.63	.....	16.67	21.00	629 33
Oct.	20, 1897	4,000.00	.....	.....	.....	.....	.....	.....	4,000.00
Oct.	29, 1897	1,643.80	$ 3,103.81	.....	.....	.....	16.67	21.00	4,785.28
Nov.	17, 1897	822.04	.....	.....	.....	.....	16 67	212.42	1,051.13
Dec.	17, 1897	425.51	.....	.....	.....	$ 26 05	16.67	13.07	481.30
Jan.	14, 1898	205 00	.....	.....	.....	.....	16.67	7.30	228 97
Feb.	7, 1898	285.57	.....	.....	.....	.....	16.67	10.02	312.26
March	14, 1898	794.31	.....	.....	.....	.....	16.67	28 16	839 14
April	25, 1898	6,823 56	1,316 46	$ .90	.....	27.40	16 67	242 52	8,427 60
May	12, 1898	300 22	.....	.....	.....	10.72	.....	5.41	316 35
June	16, 1898	250 26	.....	.....	.....	.....	16.67	7.88	274.81
July	11, 1898	148 20	.....	.....	.....	.....	16.67	4.45	169.32
Aug.	8, 1898	125.17	1,108.33	.....	14 15	32.41	16.67	4 27	1,300.00
Sept.	12, 1898	641.35	.....	.....	.....	.....	16.67	21.90	679.92
Oct.	22, 1898	5,846.36	829.20	.....	.....	.....	30.00	207 60	6,913.16
Nov.	16, 1898	657 45	36 00	.....	.....	9.35	30.00	18.32	751.12
Dec.	14, 1898	509 30	.....	.....	.....	.....	30.00	13 71	553.01
Jan.	9, 1899	177.70	.....	.....	.....	.....	30 00	6.09	213.79
Feb.	20, 1899	353.77	931 60	.....	2.90	28.21	30 00	11.11	1,357.59
March	20, 1899	917.29	.....	.....	.....	.....	30 00	28.61	975.90
April	25, 1899	5,000.00	.....	.....	.....	.....	.....	.....	5,000.00
April	29, 1899	3,124 01	940.80	.....	.....	9.26	30.00	250.35	4,354.42
May	13, 1899	195 61	.....	.....	.....	.....	30.00	6.04	231.65
June	13, 1899	205 28	.....	.....	.....	.....	30.00	6.11	241.39
Total....		$ 34,343.21	$ 8,266.20	$ .90	$ 35 68	$ 134.49	$ 503 38	$ 1,158 89	$ 44,442 75

TABLE No. 87—TAMA COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL
July	15, 1897	$ 230.58	.....	.....	.....	.....	.....	$ 10.65	$ 241.23
Aug.	16, 1897	158.56	.....	.....	.....	.....	.....	5.72	164.28
Sept.	13, 1897	671.01	.....	.....	.....	.....	.....	24.61	695.62
Oct.	18, 1897	5,000.00	.....	.....	.....	.....	.....	.....	5,000.00
Oct.	29, 1897	1,968 57	$ 109 20	.....	$ 18.99	$ 37.35	$ 133.99	264.20	2,532 30
Nov.	16, 1897	587.95	.....	.....	.....	.....	.....	21.68	609.63
Dec.	13, 1897	325.96	.....	.....	.....	.....	.....	11.60	337.56
Jan.	12, 1898	271.68	.....	.....	.....	.....	.....	7.80	279.48
Feb.	12, 1898	622.93	182.93	.....	.....	18.38	97.68	21 66	943.53
March	16, 1898	1,445.97	.....	.....	.....	.....	.....	56.45	1,502 42
May	5, 1898	8,383.41	.....	.....	.....	.....	.....	302.47	8,685.88
May	16, 1898	335 04	.....	.....	.....	.....	.....	8.52	343.56
June	14, 1898	189.59	226.80	$ 1.80	.....	20.80	33.34	6.16	478.49
July	13, 1898	3.02	244.07	.....	.....	20.29	60.01	7.40	334.79
Sept.	6, 1898	188.02	.....	.....	.....	.....	.....	6 77	194.79
Sept.	20, 1898	731.62	.....	.....	.....	.....	.....	26.15	757.77
Oct.	28, 1898	6,861.41	378.46	.....	5.58	21.89	70.01	270.51	7,607.86
Nov.	14, 1898	709.34	.....	.....	.....	.....	.....	25.23	734 57
Dec.	20, 1898	390.14	260.40	10.14	.....	16.16	40.00	9.59	726 43
Jan.	12, 1899	190 67	.....	.....	.....	.....	.....	6.67	197.34
Feb.	15, 1899	744 04	20.97	.....	.....	.....	.....	23 36	788.37
March	11, 1899	1,475.54	.....	.....	.....	.....	.....	46.17	1,521.71
May	1, 1899	10,203.53	.....	.....	.....	.....	.....	319.16	10,521.69
May	12, 1899	138 32	204.63	.....	12.35	32.19	40.00	8 05	435.54
June	16, 1899	225.56	.....	.....	.....	.....	.....	7.15	232.71
Total ...		$42,051.46	$ 1,637.46	$ 11.94	$ 36 92	$ 167.01	$ 475.03	$ 1,497.73	$45,867.55

TABLE No. 88—TAYLOR COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	12, 1897	$ 260.86	.....	.....	.....	.....	.....	$ 9.66	$ 270.52
Aug.	6, 1897	179.34	.....	.....	.....	.....	.....	6.64	185.98
Sept.	11, 1897	567.68	.....	.....	.....	.....	.....	21.02	588.70
Oct.	20, 1897	2,875.93	.....	.....	.....	.....	.....	94.67	2,971.60
Nov.	19, 1897	2,189.65	.....	.....	.....	.....	.....	81.10	2,270.75
Dec.	14, 1897	585.41	.....	.....	.....	.....	.....	20.57	605.98
Jan.	20, 1898	319.09	.....	.....	.....	.....	.....	11.82	330.91
Feb.	11, 1898	338.17	$ 1,315.50	.....	.....	$ 2.80	.....	12.52	1,668 99
March	16, 1898	606.41	.....	.....	.....	.....	.....	22.43	628.84
April	20, 1898	3,735 71	.....	.....	.....	.....	.....	125 91	3,861.62
May	13, 1898	1,487.80	.....	.....	.....	.....	.....	52.13	1,539.93
June	13, 1898	255 00	.....	.....	.....	.....	.....	9.00	264.00
July	13, 1898	185.68	573.07	.....	.....	18.76	.....	6.63	784.14
Aug.	5, 1898	179.21	.....	.....	.....	.....	.....	6.40	185.61
Sept.	10, 1898	526.86	542.97	.....	$ 3.85	5.65	.....	18.81	1,098.14
Oct.	15, 1898	2,915 74	.....	.....	.....	.....	.....	104.13	3,019.87
Nov.	14, 1898	2,138.79	553.47	.....	.....	.....	.....	76.39	2,768.65
Dec.	12, 1898	568.95	548.17	.....	.....	4.68	.....	20.32	1,142.12
Jan.	13, 1899	181.42	.....	.....	.....	.....	.....	6.47	187.89
Feb.	11, 1899	384.21	.....	.....	.....	.....	.....	13.72	397.93
March	14, 1899	840 60	.....	.....	.....	.....	.....	30.00	870.60
April	17, 1899	4,518.16	583.70	.....	14.81	1.55	.....	148.91	5,267.23
May	16, 1899	1,499 69	.....	.....	.....	.....	.....	53.56	1,553.25
June	14, 1899	170.84	635 27	.....	.....	.....	.....	6.10	812.21
Total		$27,512 20	$ 4,782.15	....	$ 18.66	$ 33.54	.....	$ 958.91	$33,305.46

TABLE No. 89—UNION COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	6, 1897	$ 123.31	.....	.....	.....	.....	.....	$ 4 89	$ 123 30
Aug.	12, 1897	193 04	$ 836.50	.....	.....	.....	.....	7 28	1,036.82
Sept.	9, 1897	500 68	.....	.....	.....	.....	.....	18.45	519.13
Oct.	18, 1897	4,213.52	905.00	.....	.....	.....	.....	154.81	5,273 33
Nov.	12, 1897	635 14	.....	.....	.....	.....	.....	23 47	658.61
Dec.	8, 1897	494 22	.....	.....	.....	$ 27.81	.....	18.28	540.31
Jan.	17, 1898	231 55	.....	.....	.....	.....	.....	8 83	240 38
Feb.	11, 1898	280 79	880.94	.....	.....	46.46	$ 26.00	6.80	1,240.99
March	14, 1898	425 22	.....	.....	.....	.....	.....	13 18	438 40
April	20, 1898	4,376 81	697.32	.....	.....	.....	.....	156.46	5,230.59
May	9, 1898	274 95	.....	.....	.....	.....	.....	9.67	284 62
June	10, 1898	146.51	.....	.....	.....	14.26	.....	5.04	165.81
July	6, 1898	115 02	.....	.....	.....	.....	.....	4 16	123 19
Aug.	5, 1898	115 01	802.90	.....	.....	.....	.....	4.03	921 94
Sept.	12, 1898	534 79	.....	.....	.....	.....	.....	17 01	551 80
Oct.	22, 1898	4,294 40	750.61	.....	.....	.....	.....	153 13	5,198.14
Nov.	16, 1898	679 16	.....	.....	.....	.....	.....	24.08	703 24
Dec.	12, 1898	341.50	.....	.....	.....	.....	.....	11 90	353.40
Jan.	7, 1899	296 52	.....	.....	.....	.....	.....	7 88	304.40
Feb.	9, 1899	284.59	743.66	.....	.....	31.61	.....	8.84	1,068.70
March	8, 1899	669.01	.....	.....	.....	.....	.....	20.64	689.65
April	20, 1899	5,049.12	733.66	.....	$ 4.05	14.00	.....	155 22	5,956 05
May	8, 1899	189 79	72.00	.....	.....	.....	.....	5 83	267.62
June	10, 1899	125.52	.....	.....	.....	.....	10.00	3.84	139 36
Total.....		$ 24,598.18	$ 6,422 59	.....	$ 4.05	$ 134.14	$ 36.00	$ 842.72	$ 32,038.68

TABLE No. 90—VAN BUREN COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY	TOTAL.
July	16, 1897	$ 111.72	.....	.....	.....	.....	.....	$ 4 11	$ 115.83
Aug.	11, 1897	121.05	.....	.....	.....	.....	.....	4.21	125.26
Sept.	18, 1897	168 32	.....	.....	.....	.....	.....	16.80	185.12
Nov.	3, 1897	3,939.26	.....	.....	.....	.....	.....	145.74	4,085 00
Nov.	20, 1897	228.23	.....	.....	.....	.....	.....	8.35	236 58
Feb.	11, 1898	979 28	.....	.....	.....	.....	.....	31.63	1,010.91
March	11, 1898	1,535 56	.....	.....	.....	.....	.....	63 19	1,598.75
April	18, 1898	5,172.31	.....	.....	.....	$ 3.56	.....	184 27	5,360 14
May	9, 1898	173.71	$ 84.00	.....	.....	.....	.....	6.17	263.88
June	17, 1898	117.10	3,475.35	.....	.....	.....	.....	.....	3,592.45
Oct.	31, 1898	4,705.56	2,013.54	.....	.....	.....	.....	177.20	6,896 30
Nov.	11, 1898	.....	.....	.....	$ 77.97	178.53	$ 180.00	.....	436 50
Dec.	12, 1898	708.00	.....	.....	.....	.....	.....	25.23	733.23
Jan.	12, 1899	82 18	.....	.....	.....	.....	.....	2 92	85 10
Feb.	6, 1899	665 26	249.60	.....	.....	.....	.....	20 53	935.39
March	16, 1899	1,472.96	.....	.....	.....	.....	.....	46.02	1,518.98
April	29, 1899	5,343 19	.....	.....	3.05	37.38	.....	174.78	5,558 40
May	15, 1899	249.94	299.60	.....	.....	.....	.....	7.64	557 18
June	13, 1899	138 00	.....	.....	.....	.....	.....	.....	138.00
Total.....		$ 25,901.63	$ 6,122.09	.....	$ 81 02	$ 219 47	$ 180 00	$ 918 89	$ 33,432.10

TABLE No. 91—WAPELLO COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	10, 1897	$ 230.08	.....	.....	$ 52.07	.....	.....	$ 8.17	$ 290.32
Aug.	6, 1897	166 44	$ 2,206.86	$ .75	.....	.....	.....	5.95	2,380 00
Sept.	7, 1897	449 64	.....	.....	.....	$ 13.62	.....	16.02	479.28
Oct.	15, 1897	7,473.78	.....	.....	.....	.....	.....	286.46	7,760.24
Nov.	15, 1897	1,009.83	2,081 81	.....	.....	.....	.....	36.45	3,128.09
Dec.	6, 1897	754.44	.....	.....	.....	.....	.....	23.31	777.75
Jan.	12, 1898	874.80	.....	.....	.....	25.37	.....	21.71	921.88
Feb.	11, 1898	703 72	2,082 75	.....	.....	.....	$ 120.00	23.74	2,930.21
March	12, 1898	1,128.92	.....	.....	.....	.....	.....	49 19	1,178.11
April	12, 1898	8,990 30	.....	.....	.....	.....	.....	320 67	9,310.97
May	7, 1898	465.47	2,095.33	.....	1.30	53.39	120 00	16.60	2,751.09
June	7, 1898	273.85	.....	.....	.....	.....	.....	.....	273.85
July	6, 1898	160.75	.....	.....	.....	.....	.....	15.15	175.90
Aug.	5, 1898	188.68	2,102.80	.....	.....	78.83	.....	4.97	2,325.28
Sept.	30, 1898	233.39	.....	.....	.....	.....	.....	8.32	242.21
Oct.	15, 1898	8,071.41	.....	.....	26.91	.....	.....	299.16	8,397 48
Nov.	12, 1898	922 25	.....	.....	.....	.....	.....	32 93	955 18
Dec.	10, 1898	454 28	1,724.00	.....	.....	.....	.....	15.72	2,194 00
Jan.	12, 1899	673.28	.....	.....	.....	16.80	.....	19.57	709 65
Feb.	11, 1899	754 55	1,276.00	.....	.....	31.58	.....	23 99	2,086.12
March	8, 1899	1,680 16	.....	.....	.....	.....	.....	52.43	1,682.59
April	17, 1899	9,949.77	.....	.....	.....	.....	.....	318.70	10,268 47
May	8, 1899	472.06	.....	.....	13.93	24.41	.....	14.88	525.31
June	10, 1899	218.68	641.60	.....	.....	.....	.....	6.91	867.19
Total ...		$46,201.03	$14,211.15	$ .75	$ 94.21	$ 243.08	$ 240.00	$ 1,621 00	$63,611.17

TABLE No. 92—WARREN COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	9, 1897	$ 268.36	.....	.....	.....	.....	.....	$ 9.93	$ 278.29
July	9, 1897	...	$ 900.00	.....	$ 1.25	$ 44.79	.....	.....	946.04
Aug.	5, 1897	220.06	.....	.....	.....	.....	.....	8.28	228.34
Sept.	13, 1897	731.44	.....	.....	3.80	.....	.....	27.10	762 34
Oct.	25, 1897	2,887.80	.....	.....	.....	.....	.....	112.44	3,000.24
Oct.	25, 1897	.....	1,500.00	.....	.....	.....	.....	.....	1,500.00
Nov.	26, 1897	2,161.91	.....	.....	.....	.....	.....	80.01	2,241.92
Dec.	23, 1897	546.96	.....	.....	.....	.....	.....	20.25	567.21
Jan.	20, 1898	532.65	.....	.....	9.63	.....	.....	14.74	547.02
Jan.	29, 1898	.....	500.00	.....	.....	.....	.....	.....	500 00
Feb.	9, 1898	530.51	.....	.....	9.63	.....	.....	19 29	559.43
March	10, 1898	939 71	.....	.....	.....	.....	.....	38 04	977.75
April	27, 1898	5,338.94	.....	.....	.....	.....	.....	190.68	5,529.62
May	13, 1898	481.19	3,608.67	.....	.....	64.81	.....	.....	4,153.27
June	16, 1898	299.30	.....	.....	.....	.....	.....	26.92	326.22
July	11, 1898	187.78	.....	.....	.....	.....	.....	6.70	194.48
Aug.	10, 1898	208 14	.....	.....	.....	.....	.....	7.43	215.57
Sept.	13, 1898	584 05	.....	.....	.....	.....	.....	25.33	609.38
Oct.	19, 1898	4,604.01	2,181.84	.....	.....	.....	.....	164.42	6,950.27
Nov.	16, 1898	809.30	.....	.....	.....	.....	.....	28.90	838.20
Dec.	17, 1898	425.67	.....	.....	.....	.....	.....	15.21	440.88
Jan.	23, 1899	662.28	1,060.36	.....	.....	.....	.....	12.12	1,734.76
Feb.	16, 1899	791.21	.....	.....	.....	.....	.....	24 42	815.63
March	11, 1899	1,321 05	.....	.....	.....	.....	.....	41.28	1,362.33
April	21, 1899	6,147.93	1,105.87	.....	.....	.....	.....	192 12	7,445 92
May	12, 1899	264.40	.....	.....	.....	.....	.....	12.73	277.13
June	21, 1899	817.43	.....	.....	.....	.....	.....	19 43	836.86
Total		$31,752 08	$10,861.74	.....	$ 24.31	$ 113.20	.....	$ 1,097.77	$43,889.10

TABLE No. 93—WASHINGTON COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY	TOTAL.
July	14, 1897	$ 205.35	.....	.....	.....	.....	.....	$ 7 60	$ 212.95
Aug.	11, 1897	155.17	.....	.....	.....	.....	.....	5 75	160 92
Sept.	14, 1897	516.40	$ 1,065.41	.....	.....	$ 4 95	.....	19.12	1,605.88
Oct.	14, 1897	6,247 47	.....	.....	.....	.....	.....	231.96	6,479.43
Nov.	13, 1897	623.06	968.33	.....	.....	.....	.....	23.71	1,614 10
Dec.	16, 1897	356 57	.....	.....	.....	.....	.....	13.12	369.69
Jan.	14, 1898	250.14	.....	.....	.....	3.73	.....	7.17	261.04
Feb.	15, 1898	628.75	.....	$ 10.64	.....	.....	.....	22.36	661.75
March	17, 1898	1.480 65	.....	.....	.....	.....	.....	52.88	1,533.53
April	25, 1898	8,986.23	902 53	8.67	.....	16.69	.....	320.93	10,235.05
May	16, 1898	239.26	918.40	.....	.....	5.80	.....	8.54	1,172.00
June	16, 1898	120.40	.....	6 50	.....	.....	.....	4.30	131.20
July	16, 1898	170 88	.....	7.22	.....	26.94	.....	6 10	211.14
Aug.	18, 1898	155 68	.....	.....	.....	.....	.....	5.56	161.24
Sept.	21, 1898	624.11	938.93	.....	.....	.....	.....	22 29	1,585 33
Oct.	19, 1898	6,573.82	.....	.....	.....	.....	.....	234 78	6,808.60
Nov.	21, 1898	771.03	759.60	6.63	.....	5.30	.....	27.43	1,569 99
Dec.	8, 1898	204.61	.....	.....	.....	.....	.....	7.31	211.92
Jan.	16, 1899	197.30	.....	.....	.....	.....	.....	1 62	198 92
Feb.	10, 1899	903 61	.....	.....	.....	.....	.....	28.24	931.85
March	8, 1899	1.717.98	776.70	.....	.....	3.45	.....	53.69	2,551.82
April	21, 1899	9,227.25	.....	.....	$ .60	.....	.....	288.35	9,516 20
May	17, 1899	339 46	783.83	18.17	.....	7.48	.....	10.61	1,159.55
June	5, 1899	195.34	.....	.....	.....	.....	.....	6.10	201.44
Total		$40,900.52	$ 7,113.73	$ 57.83	$ .60	$ 74 34	...	$ 1.408.53	$49,555.54

TABLE No. 94—WAYNE COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	10, 1897	$ 161.86	.....	.....	.....	.....	$ 33.34	$ 5 91	$ 201.11
Aug.	13, 1897	139.75	$ 797.50	.....	.....	.....	16 67	5.08	959.00
Sept.	9, 1897	1,528.53	.....	.....	.....	.....	.....	25 12	1,553 65
Oct.	13, 1897	4,073.89	703.00	.....	.....	$ 26 89	33 34	150.87	4,988 99
Nov.	16, 1897	513.54	.....	.....	.....	.....	16.67	19.00	549.21
Dec.	13. 1897	318.72	.....	.....	.....	17.04	.....	10 67	346.43
Jan.	6, 1898	105.42	.....	.....	.....	.....	16.67	3.89	125.98
Feb.	10, 1898	378.08	681.33	.....	.....	43.45	16 67	13.59	1,133.08
March	14, 1898	1,615.07	.....	.....	.....	.....	16 67	26.98	1,658.72
April	16, 1898	4,557.14	681.80	.....	.....	.....	16.67	162 75	5,418.36
May	9, 1898	349.23	.....	.....	.....	10.06	16 67	12 46	388.39
June	7, 1898	184.19	.....	.....	.....	.....	16.67	6 56	207.42
July	11, 1898	133.16	.....	.....	.....	.....	16.67	3.84	153.67
Aug.	10, 1898	119.22	668.43	.....	.....	25 14	16.67	4.13	828 59
Sept.	14, 1898	1,309 44	.....	.....	.....	.....	33.34	15.72	1,358 50
Oct.	18, 1898	3,957 94	.....	.....	.....	.....	20 00	140 99	4,118.93
Nov.	14, 1898	805.15	639.60	.....	.....	24.46	20.00	28 36	1,517.57
Dec.	9, 1898	436 17	.....	.....	.....	.....	.....	11.92	448.09
Jan.	9, 1899	94 80	.....	.....	.....	.....	20.00	3 20	118.00
Feb.	13, 1899	432 41	770.03	.....	.....	17.06	40.00	13.21	1,272.73
March	11, 1899	1,830.76	.....	.....	.....	.....	.....	30 57	1,861.33
April	17, 1899	5,383.70	.....	.....	.....	.....	.....	167 95	5,551.65
May	9, 1899	343 57	959.83	.....	.....	37.61	177.12	10.61	1,518 74
June	7, 1899	344.10	.....	.....	.....	.....	.....	10.50	354.60
Total.....		$ 29,115 84	$ 5,895 52	.....	.....	$ 191.70	$ 543.84	$ 892.88	$ 36,640.78

TABLE No. 95—WEBSTER COUNTY.

DATE OF PAYMENT.		STATE.	INSANE	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	16, 1897	$ 257.68	$ 1,637.26	.....	.....	$ .60	.....	$ 9.54	$ 1,895.08
Aug.	18, 1 97	110 27	.....	.....	.....	.....	.....	4 08	114 35
Sept.	17, 1897	274 57	.....	.....	.....	.....	.....	10.18	284.75
Oct.	18, 1897	5,334 00	1,710 80	$ .75	.....	3.13	.....	197.56	7,246.24
Nov.	16, 1897	1,974.64	.....	.....	.....	.....	.....	50 91	2,025 55
Dec.	16, 1897	258.78	.....	.....	.....	.....	.....	9.58	268 36
Jan.	17, 1898	729 54	.....	.....	.....	.....	.....	48 05	777 59
Feb.	17, 1898	236.94	3,611 06	.....	.....	6.54	.....	8 46	3,863 00
March	18, 1898	615.01	.....	.....	.....	.....	.....	21.96	636 97
April	16, 1898	6,576 32	.....	.....	.....	.....	.....	247.72	6,824 04
May	18, 1898	676 35	.....	.....	.....	10.94	.....	11.23	698 52
June	16, 1898	643.17	.....	.....	.....	.....	.....	24.82	667.99
July	16, 1898	248 12	1,802.73	.....	.....	3.80	.....	9 40	2,064.05
Aug.	16, 1898	85.18	.....	.....	.....	.....	.....	3.04	88.22
Sept.	16, 1898	330.33	.....	.....	.....	.....	.....	11.79	342 12
Oct.	17, 1898	6,576 70	1,915.20	.....	$ 12.15	48.36	.....	234.98	8,787 39
Nov.	16, 1898	530 84	.....	.....	.....	.....	.....	22 53	553 37
Dec.	17, 1898	527.41	.....	.....	.....	.....	.....	18.83	546 24
Jan.	18, 1899	1,101 43	.....	.....	.....	.....	.....	33.34	1,134.77
Feb.	17, 1899	207 24	1,558.00	.....	.....	10.77	.....	6 47	1,782.48
March	16, 1899	796.28	.....	.....	.....	.....	.....	24.88	821.16
April	17, 1899	7,756.00	.....	.....	.....	.....	.....	244 00	8,000.00
May	16, 1899	1,152 46	1,608.60	.....	.....	33.16	.....	34.38	2,828.60
June	16, 1899	705.16	.....	.....	.....	.....	.....	25 80	730.96
Total ..		$ 37,704.42	$ 13,828 65	$ .75	$ 12.15	$ 117.30	.....	$ 1,313 53	$ 53,976 80

TABLE No. 96—WINNEBAGO COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	16, 1897	$ 93.85	.....	.....	.....	.....	.....	$ 3.40	$ 97.25
Aug.	20, 1897	54 89	$ 464 33	.....	$ 1.42	$ 4.95	.....	1.94	527.53
Sept.	23, 1897	104.39	.....	.....	.....	.....	.....	3.85	108.24
Oct.	29, 1897	3,547.00	.....	.....	.....	.....	.....	64.27	3,611.27
Nov.	22, 1897	554.23	553.93	.....	.....	.....	.....	20 93	1,129.08
Dec.	15, 1897	386.98	.....	.....	.....	.....	.....	12.84	399.82
Jan.	14, 1898	187.10	546.00	.....	.....	5.09	.....	6.16	744.35
Feb.	4, 1898	231.75	.....	.....	.....	.....	.....	8.33	240.08
March	11, 1898	328.83	.....	.....	.....	3.68	.....	11.09	343 60
April	30, 1898	3,867.45	603.40	.....	.....	.....	.....	72.43	4,543.28
May	18, 1898	41.62	.....	.....	.....	.60	.....	1.47	43.69
June	14, 1898	107.90	.....	.....	.....	.....	.....	3.79	111.69
July	14, 1898	68.36	.....	.....	.....	.....	.....	2.44	70.80
Aug.	4, 1898	50 05	.....	.....	.....	.....	.....	1.79	51.84
Sept.	15, 1898	90.55	684.60	.....	.....	8.52	.....	3.26	7-6.93
Nov.	3, 1898	2,223.96	.....	.....	.....	.....	.....	79.40	2,303.36
Nov.	21, 1898	2,073.83	576 00	.....	.....	23.92	.....	8.00	2,681 75
Dec.	12, 1898	290.21	.....	.....	.....	.....	.....	10.36	300.57
Jan.	10, 1899	221.50	.....	.....	.....	.....	.....	5.69	227.19
Feb.	15, 1899	304 23	.....	.....	.....	.....	.....	9 82	314.05
March	9, 1899	295 08	554.00	.....	17.66	.....	.....	9.24	875.98
May	3, 1899	2,625.38	.....	.....	.....	.....	.....	82.05	2,707.43
May	20, 1899	1,943 97	604.80	.....	18.67	8.38	.....	1.84	2,577.66
June	21, 1899	64.72	.....	.....	.....	.....	.....	1.93	66.65
Total....		$19,757.78	$ 4,587.06	.....	$ 37.75	$ 55.14	.....	$ 426 31	$24,864.04

TABLE No. 97—WINNESHIEK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 1, 1897	.....	.....	.....	$ 34.09	.....	.....	....	$ 34.09
July 3, 1897	$ 143.96	.....	.....	.....	.....	.....	$ 5.20	149.16
July 17, 1897	.....	$ 357.92	$ 5.40	.....	.....	.....	.....	363.32
Aug. 6, 1897	123.12	.....	.....	.....	.....	.....	4.66	127.78
Aug. 17, 1897	.....	.....	.....	.....	$ 13.27	.....	.....	13.27
Sept. 8, 1897	577.65	.....	.....	.....	.....	.....	21.50	599.15
Oct. 14, 1897	3,195.36	.....	.....	.....	.....	.....	139.20	3,334.56
Nov. 15, 1897	985.30	.....	.....	.....	.....	.....	36.78	1,022.08
Nov. 24, 1897	.....	338.80	.....	.....	19.60	.....	.....	358.40
Dec. 7, 1897	235.31	.....	.....	.....	.....	.....	6.54	241.85
Jan. 6, 1898	274.90	.....	.....	.....	.....	.....	5.20	280.10
Jan. 19, 1898	.....	398.53	11.78	.....	.....	.....	.....	410.31
Feb. 8, 1898	995.08	.....	.....	.....	.....	.....	35.73	1,030.81
Feb. 9, 1898	.....	.....	.....	.....	35.28	.....	.....	35.28
March 9, 1898	2,540.91	.....	.....	.....	.....	.....	90.75	2,631.66
March 16, 1898	.....	.....	.....	4.15	.....	.....	.....	4.15
April 15, 1898	5,532.20	.....	.....	.....	.....	.....	216.05	5,748.25
April 22, 1898	448.48	.....	.....	.....	.....	.....	.....	448.48
May 5, 1898	.....	.....	.....	.....	15.28	.....	.....	15.28
May 7, 1898	226.37	.....	.....	.....	.....	.....	8.08	234.45
June 30, 1898	286.88	.....	.....	.....	.....	.....	6.72	293.60
July 5, 1898	154.78	.....	.....	.....	.....	.....	5.60	160.38
July 22, 1898	.....	420.00	4.00	.....	23.34	.....	.....	447.34
Aug. 5, 1898	130.55	.....	.....	.....	.....	.....	4.70	135.25
Sept. 8, 1898	549.21	.....	.....	.....	.....	.....	19.60	568.81
Oct. 14, 1898	3,669.83	.....	.....	.....	.....	.....	149.38	3,819.21
Nov. 7, 1898	819.57	.....	.....	.....	.....	.....	29.28	848.85
Dec. 8, 1898	183.41	.....	.....	.....	.....	.....	6.60	190.01
Dec. 14, 1898	.....	401.20	.....	.45	18.74	.....	.....	420.39
Jan. 7, 1899	149.30	.....	.....	.....	.....	.....	4.85	154.15
Feb. 4, 1899	867.00	.....	.....	.....	.....	.....	27.10	894.10
Feb. 23, 1899	.....	376.80	.....	.....	24.37	.....	.....	401.17
March 8, 1899	2,413.18	.....	.....	.....	.....	.....	75.35	2,488.53
April 10, 1899	7,296.06	.....	.....	.....	.....	.....	245.00	7,541.06
May 4, 1899	349.97	.....	.....	.....	.....	.....	10.90	360.87
May 22, 1899	.....	378.00	10.94	.....	30.06	.....	.....	419.00
June 10, 1899	318.47	.....	.....	.....	.....	.....	8.12	326.59
Total ..	$32,466.86	$ 2,671.25	$ 32.12	$ 38.69	$ 179.94	.....	$ 1,162.88	$36,551.73

TABLE No. 98—WOODBURY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	$ 618.18	.....	.....	.....	.....	.....	$ 22.88	$ 641.06
Aug. 18, 1897	651.32	.....	.....	.....	.....	.....	24.14	675.46
Sept. 17, 1897	1,098.35	.....	.....	.....	.....	.....	40.68	1,139.03
Oct. 20, 1897	12,300.49	.....	.....	.....	.....	.....	413.80	12,714.29
Oct. 25, 1897	.....	$ 4,168.00	.....	.....	$ 69.33	.....	.....	4,237.33
Nov. 18, 1897	3,203.55	.....	.....	$ 94.31	66.41	.....	118.65	3,482.92
Dec. 15, 1897	2,095.14	.....	.....	.....	.....	.....	68.85	2,164.99
Jan. 17, 1898	3,071.65	.....	.....	.....	.....	.....	113.78	3,185.43
Feb. 17, 1898	509.21	.....	.....	.....	.....	.....	17.57	526.78
March 12, 1898	994.23	.....	.....	.....	.....	.....	34.61	1,028.84
April 25, 1898	10,366.38	.....	.....	.....	.....	.....	378.70	10,745.08
May 16, 1898	1,178.20	.....	.....	.....	.....	.....	41.36	1,219.56
June 16, 1898	674.75	.....	.....	.....	.....	.....	23.95	698.70
July 16, 1898	447.30	.....	.....	.....	.....	.....	15.98	463.28
Aug. 12, 1898	417.30	.....	.....	.....	.....	.....	14.92	432.22
Sept. 17, 1898	755.44	.....	.....	.....	.....	.....	26.98	782.42
Oct. 17, 1898	.....	4,692.82	$ 9.95	18.60	150.63	$ 3,351.25	.....	8,223.25
Oct. 21, 1898	8,578.33	.....	.....	.....	.....	.....	326.05	8,904.38
Nov. 16, 1898	1,711.59	.....	.....	.....	.....	.....	61.14	1,772.73
Dec. 17, 1898	1,743.22	1,413.97	.....	48.85	114.13	.....	45.41	3,365.58
Jan. 16, 1899	1,767.18	.....	.....	.....	.....	.....	63.12	1,830.30
March 3, 1899	628.65	.....	.....	.....	39.40	.....	19.64	687.69
March 10, 1899	1,365.86	1,381.47	.....	.....	72.70	.....	42.68	2,862.71
April 17, 1899	12,500.00	.....	.....	.....	.....	.....	.....	12,500.00
April 27, 1899	238.95	.....	.....	.....	.....	.....	416.15	655.10
May 12, 1899	1,078.48	1,468.58	.....	11.27	56.27	.....	33.70	2,648.30
June 17, 1899	880.64	.....	.....	.....	.....	.....	27.52	908.16
Total	$68,875.39	$13,124.84	$ 9.95	$ 173.03	$ 568.87	$ 3,351.25	$ 2,192.26	$88,495.59

TABLE No. 99—WORTH COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	19, 1897	$ 179.38	$ 546 00	.....	.....	.....	$ 8.33	$ 6.43	$ 740 14
Aug.	16, 1897	34 01	.....	.....	.....	.....	8.33	1.04	43 38
Sept.	9, 1897	123.98	.....	.....	.....	.....	8.33	4.59	136.90
Oct.	15, 1897	2,158 89	.....	.....	.....	.....	8.33	69.15	2,236.37
Nov.	16, 1897	429.83	614.60	.....	.....	.....	8 33	15.92	1,065.67
Dec.	13, 1897	189.52	.....	.....	.....	.....	8.33	5 35	203 20
Jan.	10, 1898	64 84	601 53	.....	.....	.....	.....	2.37	668.74
Feb.	12, 1898	208.67	.....	.....	.....	.....	8.33	7 22	224.22
March	14, 1898	470 50	.....	.....	.....	.....	8.33	16.76	495 59
April	12, 1898	2,775.36	.....	.....	.....	.....	8.33	88 42	2,872 11
May	12, 1898	99 02	.....	.....	.....	.....	8.33	3 53	110 88
May	16, 1898	.....	556.74	.....	.....	.....	.....	.....	556.74
June	15, 1898	78.09	.....	.....	$ 26.96	.....	16 66	2.75	124 46
July	12, 1898	82 90	.....	.....	.....	$ 12.49	8.33	2.96	106 68
Aug.	16, 1898	106.88	604 33	.....	.....	38.12	.....	3 82	753.15
Sept.	15, 1898	230.23	.....	.....	.....	.....	16.66	7 85	244.75
Oct.	17, 1898	1,906 82	.....	.....	.....	.....	10.00	68 62	1,985 44
Nov.	17, 1898	646 08	591 60	.....	.....	13 97	10 00	12 38	1,274.03
Dec.	15, 1898	166.21	.....	.....	.....	.....	10.00	3 56	179.77
Jan.	9, 1899	41.05	.....	.....	.....	.....	10 00	1.47	52.52
Feb.	15, 1899	230 70	576.00	.....	.....	8.60	10.00	7 21	832 51
March	16, 1899	487 47	.....	.....	2 50	.....	10 00	15.22	515.19
April	17, 1899	3,457.50	.....	.....	.....	3.20	1.29	98 40	3,560.39
May	15, 1899	86 87	584.80	.....	.....	.....	.....	2.72	674.39
June	8, 1899	62.50	.....	.....	.....	.....	.....	1.95	64 45
Total.....		$ 14,307 29	$ 4,675 60	.....	$ 29.46	$ 76 38	$ 186.24	$ 449 70	$ 19.724 67

TABLE No. 100—WRIGHT COUNTY.

DATE OF PAYMENT.		STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July	21, 1897	$ 151.90	.....	.....	.....	.....	.....	$ 5.46	$ 157.36
Aug.	10, 1897	73.56	.....	.....	.....	.....	.....	2.72	76 28
Sept.	18, 1897	235.83	.....	.....	.....	.....	.....	8.73	244.56
Oct.	15, 1897	3,257.92	.....	.....	.....	.....	.....	116 08	3,374.00
Nov.	16, 1897	515.96	$ 1,447.60	.....	.....	.....	.....	19.10	1,982 66
Dec.	3, 1897	175 28	.....	.....	.....	.....	.....	6.49	181.77
Jan.	15, 1898	555.73	.....	.....	.....	.....	.....	20.57	576.30
Feb.	16, 1898	93.96	.....	.....	.....	.....	.....	1 25	95.21
March	16, 1898	1,078.72	.....	.....	.....	.....	.....	38.52	1,117.24
April	15, 1898	4,012.81	.....	.....	.....	.....	.....	138.04	4,150.85
April	26, 1898	.....	.....	.....	$ 16.10	$ 111.45	.....	.....	127 55
May	12, 1898	216.95	.....	.....	.....	.....	.....	6.55	223.50
June	16, 1898	344.79	1,365.00	.....	.....	.....	.....	12 31	1,722.10
July	15, 1898	66.32	.....	.....	.....	.....	.....	2 36	68.68
Aug.	16, 1898	67.46	.....	.....	.....	.....	.....	2 41	69 87
Sept.	15, 1898	319.70	.....	.....	.....	.....	.....	11.42	331.12
Oct.	15, 1898	3,495.61	.....	.....	.....	.....	.....	119.57	3,615.18
Nov.	11, 1898	691 23	.....	.....	.....	.....	.....	24.68	715.91
Dec.	15, 1898	184.80	1,582.47	.....	.....	.....	.....	6.06	1,773 33
Jan.	14, 1899	357.87	.....	.....	.....	.....	.....	12.59	370.46
Feb	17, 1899	328.59	.....	.....	.....	.....	.....	10.58	349.17
March	16, 1899	1,552.70	.....	.....	.....	.....	.....	45 29	1,597.99
April	15, 1899	4,478.30	.....	.....	.....	.....	.....	139 94	4,618.24
May	12, 1899	113.31	1,703.67	.....	.....	.....	.....	4.03	1,821 01
June	17, 1899	351.77	.....	.....	.....	.....	.....	10.98	362 75
Total....		$22,731.07	$ 6,098.74	...	$ 16.10	$ 111.45	.....	$ 765.73	$29,723 09

TABLE No. 101—CONSOLIDATED STATEMENT OF RECEIPTS FROM COUNTIES—JULY 1, 1897-JUNE 30, 1899.

COUNTIES.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
Adair	$ 23,000.67	$ 12,453.08	.....	.....	$ 214.21	$ 138.00	$ 804.44	$ 36,610.40
Adams	19,071.07	3,264.37	.....	$ 12.72	447.57	.....	648.54	23,444.27
Allamakee	24,080.42	3,552 69	.....	.40	.....	.....	752.16	28 385.67
Appanoose	26,430.85	6,589 23	.....	10.40	66.75	.....	946.49	34,043.72
Audubon	20,318 28	3,021.37	$ 16 01	24 35	22 92	238.82	661 89	24,303.54
Benton	47,328 91	10,854 99	23 61	21.12	304 00	....	1,647 83	60,180.46
Black Hawk	42,775 93	9,136.80	11.45	19 14	141 02	277.79	1,608 72	53,970 85
Boone	36,385.58	8,068.20	50.90	55 42	162 75	1,037.79	1,137 38	46,898 02
Bremer	24,385.91	2,831.00	.....	81.37	52 69	300 00	766.94	28,417.91
Buchanan	31,732 22	5,925.47	.....	30.88	100.63	490 05	1,209.31	39,488.56
Buena Vista	25,147.37	6,837.07	.....	4.88	139 94	300.00	766.10	33,195.36
Butler	27,353.24	3,854 66	61 82	51 91	26.29	474.12	695.53	32,517.57
Calhoun	26,871.24	8,141 59	.....	55.14	109.41	.....	834 11	36,011.49
Carroll	24,179 06	4,814.01	45.23	49 43	34.37	461.41	912 59	30,496.00
Cass	34,881.74	8,007.92	.....	17 98	558.36	49 98	1,172.26	44,688.24
Cedar	39,648.50	5,063 41	35.01	3 60	176 01	320 00	1,294 60	46,541.13
Cerro Gordo	26,410 23	2,058.49	.....	.....	196 48	443 39	968.93	30,077.47
Cherokee	28,830.05	5,111.48	6 75	.....	121.04	180 00	886.28	35,135.60
Chickasaw	19,376.70	5,840 14	.....	.....	81.17	....	66 .71	25,963.72
Clarke	21,559 67	4,547.39	.....	9 01	89.79	128 67	674.60	27,009.13
Clay	19,068.75	4,217.78	.....	.....	12.38	.....	535.35	23,834 26
Clayton	32,416 40	4,367.66	.....	138 20	176 99	542.93	1,151.85	38,785.03
Clinton	47,738.37	20,751.44	12 63	107 86	312.13	1,592 64	1,955 41	72,470.47
Crawford	35,406.13	8,616 17	.....	46.94	260.85	....	1,109.89	45,439 98
Dallas	36,729 52	7,960 17	44 21	108 21	419.29	60.00	1,296.87	46,618.27
Davis	23,089.23	6,249 66	.....	1.45	44.98	323 92	815.24	30 524 42
Decatur	27,022 56	5,467.75	42.03	9 57	173 32	180.00	742 51	33,637.73
Delaware	27,328.61	8,796 94	40.23	41.11	150.20	.....	1,028.33	37,385.42
Des Moines	42,324.80	13,59 .79	.....	106.26	741.28	200.00	1,685.79	58 649.92
Dickinson	16,243.12	2,286 20	.....	.....	57 48	.....	371 66	18,958 46
Dubuque	66,950 39	9,572 13	.....	.....	130 13	.....	2,733 15	79,385 80
Emmet	15,707.72	2,952 45	.....	14.62	.....	.....	344 83	19,059 64
Fayette	36,333.73	12,055 87	.....	169.98	75 41	1,085 00	1,195 66	50,915.65
Floyd	23,565.05	10,607 75	.....	.....	166.67	180.00	972.30	35,491 77
Franklin	24,331 19	5,843 87	.....	2 63	114 91	.....	823 52	31,116 11
Fremont	30,043.35	7,730.03	.....	57 99	148.26	120.00	973 57	39,073.20
Greene	30,394 90	4,362.30	.....	37.20	54.10	40.00	1,026 50	36,425 00
Grundy	22,920.59	3,981 13	.....	45.90	196.61	.....	820.03	27,964.25
Guthrie	27,880.01	5,211 63	43 09	16 88	219 44	.....	1,003.80	34,374 84
Hamilton	29,577.89	6 185 83	39 25	117.77	96.85	.....	969 24	36,996.83
Hancock	18,072.83	2,926.88	.....	.....	24.87	109.04	588.39	21,722.01
Hardin	29,087.53	13,312.11	.60	21.90	117.79	1,049.61	1,022.80	44,552 04

Harrison	33,818.22	8,157 83	4.25	49.20	365.44	.....	1,168 76	43,563.70
Henry	29,940.04	11,857.99	.....	.....	142.71	211.61	1,114.22	43,296.51
Howard	21,478.94	7,320.99	.....	2 80	40.99	514.46	691.33	30,059.51
Humboldt	19,215.48	5,878.81	.....	23.14	160.60	.....	656.81	25,934.84
Ida	19,608 69	6,114 77	.....	.95	126.71	183.28	666 40	26,700.80
Iowa	34,246.61	7,582.05	.....	116.95	144.96	1,509.15	1,013 04	44,642.76
Jackson	29,111 85	2,971.74	21.68	310.74	294.54	1,605 81	1,090 44	35,306.80
Jasper	47,145.26	10,659 54	41.99	2 50	372.07	957.40	1,601.71	60,780.47
Jefferson	29,005 88	5,683 99	.....	18.97	116 00	.....	1,017.50	35,842.34
Johnson	48,496 27	7,742 27	.....	276.62	592.27	945.81	1,739.91	59,794 15
Jones	36,582.61	8 021 39	43 74	136 67	180.64	1,004.57	1,298.68	47,198.30
Keokuk	38,848.90	2,864.17	77.31	.50	163.11	69.16	1,441 26	43,453.41
Kossuth	38,517 47	5,004 19	.....	50.63	110.19	80 00	1,121.86	44,884.34
Lee	49,622.18	19,221 92	.....	132.57	629.97	2,469.78	1,954.26	74,030.68
Linn	63,767.44	15,311 69	.....	.....	.....	.....	2,523 76	81,601 89
Louisa	21,735.71	8,230.00	.....	28 73	186 30	551 61	763 64	31,445 99
Lucas	21,620 02	8,366.80	.....	66.46	165.34	.....	745.76	30,674.38
Lyon	29,256 11	3,622 55	.....	45.72	86 43	.....	708.75	33,726.56
Madison	29,466 74	5,820.84	117 65	27.76	339.83	4,403 08	901 41	41,077 34
Mahaska	39,854.56	10,011.63	.....	133.13	237.56	5,680.83	1,490.93	57,407 68
Marion	34,781 93	10,037.54	83 26	.40	183.65	563.00	1,264.67	48,918.45
Marshall	39,616 09	4,759.51	73 75	152.09	451.64	1,709.81	1,787 61	48,580.50
Mills	27,538 83	8,326.83	.....	216.28	440.26	.....	916 79	37,438 98
Mitchell	19,482.69	6,538 73	.....	4.33	56.84	660.00	720 83	27,463.42
Monona	21,437.96	5,783.87	.....	18.51	275.94	382.82	760.42	28,659 52
Monroe	22,167.60	3,063.63	.....	7.71	.....	.....	709.49	26,952.43
Montgomery	30,582.01	6,903 43	45 35	6.12	257.15	.....	1,028.37	38,824.43
Muscatine	41,168 28	5,878.98	.....	62 05	341.66	2,347.71	1,561.26	51,360.04
O'Brien	29,841 78	2,515 08	.....	37.26	86.63	313.38	763.72	33,507 79
Osceola	19,512 64	756 93	.....	2.05	1 80	.....	397.27	20,700 69
Page	40,817 89	13,161 76	49 13	59.30	448.64	.....	1,311.08	55,847 80
Palo Alto	19,443 79	4,175 01	.....	.....	91.23	150.00	605.18	24,465.27
Plymouth	45,635.62	11,066 90	.....	293.09	170 83	.....	1,323.49	58,449 93
Pocahontas	27,008 16	4,360.31	23 12	.....	101.76	521.57	707 13	33,722.05
Polk	122,901.35	29,441.05	85 59	373.52	1,248.66	5,623 71	4,598.27	164,168.15
Pottawattamie	76,730 86	5,881 57	16.33	290.29	479 18	1,088.38	2,735.67	87,242.28
Poweshiek	35,990.63	4,902.94	23 03	.....	16.45	.....	1,184.93	42,117 96
Ringgold	24,044 15	3,474 94	.....	.....	101.63	120 00	751 12	28,531 84
Sac	23,994.53	4,660 76	.....	.....	33.65	160.00	888.04	29,735 98
Scott	58,660.58	21,565.06	.....	9.71	763.88	5,943.28	2,345.59	89,293 10
Shelby	26,0[illegible]9 69	7,320 17	.....	8 73	153.17	1,152 74	958 65	35,603.15
Sioux	44 179 64	4,700 41	.....	55.03	60.13	181 67	1,236.83	50,403.76
Story	34,343.21	8,266.20	.90	35 68	134 49	503 38	1 158 89	44,442.75
Tama	43,051.46	1,627 46	11.94	36.92	167.01	475.03	1,497 73	45,867.55
Taylor	27,512.20	4,782 15	.....	18.66	33 54	.....	958.91	33,305 46
Union	24,593 18	6,423.59	.....	4.05	131.14	36.00	843.72	33,038 63
Van Buren	25,901.63	6,123 09	.....	81.03	219 47	180.00	918.89	33,423.10
Wapello	46,201.03	14,211 15	.75	94.21	243 03	240.00	1,641.00	62,611.17
Warren	31,752.08	10,851.74	.....	24.31	113.20	.....	1,097.77	43,839 10
Washington	40,900.52	7,113.73	57.83	.60	74 34	.....	1,408.52	49,555.54

TABLE No. 101—CONTINUED.

COUNTIES.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
Wayne	29,115.84	5,895.52	.....	.....	191.70	542.81	883.88	36,630.78
Webster	37.704.42	13.828.65	.75	12.15	117 30	.....	1,313 53	52.976.80
Winnebago	19,757 78	4,587.06	.....	37.75	55.14	.....	426.31	24.864 04
Winneshiek	32,456.85	2,071.25	32.12	38 69	179.94	.....	1,162 88	36,551.73
Woodbury	68,875 29	13.124 84	9.95	173 03	568 87	3,351.25	2,292.26	88,495.59
Worth	14,307 29	4,675.60	.....	29.46	76 38	186 24	449.70	19,724 67
Wright	22,781.07	6,098.74	.....	16 10	111.45	.....	765 73	29,723.09
Total	$3,245,713 85	$ 727,550.11	$ 1,299.21	$ 5,094 39	$ 19,275.67	$ 56,834.53	$ 111,494.47	$ 4,167,262 23

II.—RECEIPTS OF TAXES FROM CORPORATIONS.

Table No. 102 — Showing Receipts of Taxes from Iowa Insurance Companies for 1898.

Collected in accordance with section 1333 of the code.

Date of payment—1898.		NAME OF COMPANY.	HEAD-QUARTERS.	Premiums, less losses paid and premiums returned.	Rate.	Tax.
Jan.	28	Farmers	Cedar Rapids	$ 137,485.43	1	$ 1,374.85
Feb.	1	Anchor Mutual	Des Moines	65,339.11	1	653.39
Feb.	2	Dubuque Fire and Marine	Dubuque	29,735.05	1	297.35
Feb.	3	Hawkeye	Des Moines	154,449.78	1	1,544.50
Feb.	3	Capital	Des Moines	55,939.06	1	559.39
Feb.	3	State	Des Moines	72,516.73	1	725.16
Feb.	3	Des Moines	Des Moines	150,382.53	1	1,503.83
Feb.	7	Security Fire	Davenport	32,558.21	1	325.58
Feb.	7	Fidelity	Des Moines	48,130.10	1	481.30
Feb.	8	Register Life and Annuity	Davenport	21,247.66	1	212.48
Feb.	10	Atlas Mutual	Des Moines	21,840.60	1	218.40
Feb.	15	Bankers Mutual Casualty	Des Moines	11,551.95	1	115.51
Feb.	17	United States Life association	Davenport	5,173.05	1	51.74
Feb.	21	Merchants and Bankers Mutual	Des Moines	27,119.56	1	271.19
Feb.	21	Merchants Brick Mutual	Des Moines	5,696.04	1	56.96
Feb.	21	Commercial Mutual	Des Moines	18,020.00	1	180.21
Feb.	23	Royal Union Mutual Life	Des Moines	27,419.33	1	274.19
Feb.	26	Equitable Life	Des Moines	71,991.26	1	719.91
Feb.	26	Northern Life association	Marshalltown	28,682.33	1	286.82
Feb.	28	Northwestern Life and Savings	Des Moines	79,234.75	1	792.35
March	1	Bankers Accident	Des Moines	18,845.51	1	188.45
March	1	American Mutual	Des Moines	19,548.16	1	195.48
March	1	Iowa State	Keokuk	155,623.00	1	1,556.23
March	4	Iowa Merchants Mutual	Burlington	20,279.45	1	202.80
March	4	Marshalltown Accident association	Marshalltown	308.00	1	3.08
March	11	Chicago Life	Des Moines	9,087.07	1	90.87
March	23	Acme Life	Marshalltown	4,317.00	1	43.17
March	23	Peoples Accident association	Des Moines	3,239.63	1	32.40
March	23	Merchants Life association	Burlington	21,962.05	1	219.62
March	23	Mutual Life Association of Iowa	Red Oak	8,678.94	1	86.79
March	23	Farmers Life association	Des Moines	6,718.00	1	67.18
March	23	Federal Life association	Davenport	9,364.05	1	93.64
March	25	Masons and Odd Fellows Life Assn	Manchester	8,682.80	1	86.83
March	25	Central Life Assurance association	Des Moines	9,287.11	1	92.87
March	25	Globe Accident association	Marshalltown	4,005.00	1	40.05
March	28	Western Mutual Aid association	Marshalltown	655.09	1	6.56
March	29	Southwestern Mutual Life association	Marshalltown	45,426.47	1	454.26
April	1	Odd Fellows Annuity association	Des Moines	23,166.75	1	231.67
April	1	Economic Life association	Clinton	34,177.83	1	341.78
April	2	Laboring Men's Co-Operative Life A.	Webster City	1,702.31	1	17.02
April	2	Des Moines Life association	Des Moines	43,555.38	1	435.55
April	2	Bankers Life association	Des Moines	17,182.49	1	171.82
April	7	Imperial Accident association	Des Moines	3,267.35	1	32.67
April	8	National Masonic Accident Assn	Des Moines	6,650.15	1	56.50
April	8	German-American Mut. Life Assn	Burlington	1,042.30	1	10.42
April	8	Midland Life association	Ft. Dodge	4,808.04	1	48.08
April	9	Iowa National Life association	Des Moines	2,433.22	1	24.33
April	9	U. S. Mercantile Indemnity Assn	Des Moines	2,277.40	1	22.77
April	28	Equitable Mutual Life association	Waterloo	13,936.90	1	139.37
May	18	U. S. Implement Dealers Acc. Assn	Council Bluffs	181.00	1	1.81
		Total		$1,563,920.98		$ 15,639.18

Table No. 103—Showing Receipts of Taxes from Iowa Insurance Companies for 1899.

Collected in accordance with section 1333 of the Code.

Date of payment—1899.		NAME OF COMPANY.	HEAD-QUARTERS.	Premiums, less losses paid and premiums returned.	Rate.	Tax.
Jan.	9	Capital	Des Moines	$ 82,469 54	1	$ 824 69
Jan.	10	Farmers	Cedar Rapids	139,519.36	1	1,395.19
Jan.	13	Hawkeye	Des Moines	172,227.74	1	1,722 28
Jan.	14	Merchants and Bankers Mutual	Des Moines	41,907 89	1	419.07
Jan.	14	Bankers Life association	Des Moines	34,058 04	1	340 58
Jan.	14	State	Des Moines	85,771.43	1	857.71
Jan.	17	Anchor Mutual Fire	Des Moines	46,418 87	1	464 19
Jan.	19	Des Moines Fire	Des Moines	109,940.81	1	1,099.41
Jan.	25	Security Fire	Davenport	23,523 72	1	235.24
Jan.	25	Commercial Mutual	Des Moines	9,635.78	1	96.37
Jan.	26	Dubuque Fire and Marine	Dubuque	42,074 02	1	420.74
Jan.	28	Mill Owners Mutual Fire	Des Moines	8,778.28	1	87.78
Jan.	31	Register Life and Annuity	Davenport	31,340 58	1	313.40
Feb.	4	Odd Fellows Annuity association	Des Moines	28,571.28	1	285.71
Feb.	11	Equitable Mutual Life	Waterloo	6,660 12	1	15.07
Feb.	15	Atlas Mutual	Des Moines	22,304.52	1	223.05
Feb.	16	Merchants Life association	Burlington	18,858 34	1	188.59
Feb.	16	United States Life association	Davenport	457.46	1	4.57
Feb.	25	Dairy Mutual	Lisbon	13,543.78	1	135.44
Feb.	25	Farmers Life association	Des Moines	12,596.25	1	125.96
Feb.	25	Fidelity Fire	Des Moines	44,027.23	1	440.27
Feb.	25	Iowa State	Keokuk	184,918.66	1	1,849 19
Feb.	25	National Church Mutual	Lisbon	6,335.90	1	63.36
Feb.	25	Southwestern Mutual Life association	Marshalltown	37,235.77	1	372.36
Feb.	27	Imperial Accident association	Des Moines	3,418 64	1	34 19
Feb.	27	Mutual Life Association of Iowa	Red Oak	8,873 34	1	88 73
Feb.	28	Cent Life Assur. Society of the U. S.	Des Moines	16,687 56	1	166 87
Feb.	28	Acme Life	Marshalltown	6,499.08	1	64.99
Feb.	28	Northwestern Life and Savings	Des Moines	145,693.55	1	1,456.94
Feb.	28	Chicago Life association	Des Moines	10,277 08	1	102 77
March	1	American Mutual Fire	Des Moines	31,766 56	1	317.66
March	1	Bankers Accident	Des Moines	18,789.97	1	187.90
March	1	Des Moines Life association	Des Moines	44,282 81	1	442.83
March	1	Iowa Merchants Mutual	Sioux City	7,906 01	1	79.06
March	2	Globe Accident	Marshalltown	2,172.74	1	21.73
March	2	Northern Life association	Marshalltown	28,702 25	1	287.03
March	4	Equitable Life	Des Moines	86,942 93	1	869.43
March	4	Royal Union Mutual Life	Des Moines	42,904.74	1	429 05
March	6	Peoples Accident association	Des Moines	2,513.36	1	25 13
March	7	Iowa Life	Sioux City	42,684.26	1	426.84
March	10	Federal Life association	Davenport	19,801 28	1	198.01
March	10	National Masonic Accident Ass'n	Des Moines	7,343.55	1	73.44
March	11	Marshalltown Accident association	Marshalltown	2,870.48	1	28.70
March	11	Union Life association	Des Moines	1,680 11	1	16 80
March	15	Laboring Men's Co-op. Life association	Webster City	5,655.40	1	56.55
March	20	Bankers Mutual Casualty	Des Moines	11,890 27	1	118.90
March	27	Midland Life association	Ft. Dodge	5,669.88	1	56.70
March	28	Mut. Aid So. of the Ger. Luth Syn. of Ia.	Iowa City	1,390 10	1	13 90
March	30	German-American Mutual Life Ass'n.	Burlington	3,952 68	1	39.53
April	1	Economic Life association	Clinton	23,710.79	1	237.11
April	1	Mutual Benefit association	Ft. Dodge	4,746.19	1	47.46
May	15	U. S. Mercantile Indemnity Ass'n	Des Moines	2,661 73	1	26.62
		Total		$1,794,614 71		$ 17,892 45

Table No. 104 — Showing Receipts of Taxes from Stipulated Premium and Assessment Associations for 1898.

Collected in accordance with section 1333 of the Code.

Date of payment—1898.	NAME OF ASSOCIATION.	HEADQUARTERS.	Premiums less losses paid and premiums returned	Rate.	Tax.
Feb. 9	Mutual Reserve Fund Life	New York, N Y.	$ 15,210 96	1	$ 152.10
March 16	Western Mutual Life	Chicago, Ill	20,262 50	1	202.63
March 23	Masons Fraternal	Westfield, Mass.	1,083 72	1	10.83
March 23	Fidelity Mutual Life	Philadelphia, Penn.	14,192 18	1	141.92
March 25	North American Accident	Chicago, Ill.	1,091.70	1	10.92
March 25	Masonic Aid Association of Dakota	Yankton, S. D.	30.51	1	.31
March 26	Scandinavian Relief	Red Wing, Minn.	3,259.15	1	32.59
March 26	Covenant Mutual Life	Galesburg, Ill.	25,109.55	1	251.10
March 28	Railway Officials and Employes Accident	Indianapolis, Ind.	4,783.96	1	47.84
March 28	Security Mutual Life	Binghamton, N. Y.	1,946 93	1	19 47
March 28	Northwestern Life Assurance	Chicago, Ill.	4,086 62	1	40.87
March 29	Knights of the Globe Mut. Benefit.	Freeport, Ill	354.15	1	3.54
March 30	Scandinavian Mutual Aid	Galesburg, Ill.	7,692 59	1	76 93
March 31	Metropolitan Accident	Chicago, Ill.	329 57	1	3 30
April 2	American Temperance	New York, N. Y.	288 95	1	2 89
April 7	Bankers and Merchants Life	Chicago, Ill	3,528.63	1	35.29
April 9	Iowa Life	Chicago, Ill.	24,928 86	1	249.29
April 11	Northwestern Life	Minneapolis, Minn.	3,352.92	1	33.53
April 12	American Mutual Accident	Oshkosh, Wis	3,205.72	1	32.06
April 13	Connecticut Indemnity	Waterbury, Conn.	33.60	1	.34
April 15	Piqua Mutual Aid and Accident	Piqua, Ohio	3,059.44	1	30 59
April 27	Brotherhood Accident	Boston, Mass	1,877 08	1	18.77
May 24	Woodmens Accident	Lincoln, Neb	2,280.83	1	22.80
	Total		$141,990.12		$1,419.91

Table No. 105—Showing Receipts of Taxes from Stipulated Premium and Assessment Associations for 1899.

Collected in accordance with section 1333 of the Code.

Date of payment—1899.		NAME OF ASSOCIATION.	HEADQUARTERS.	Premiums less losses paid and premiums returned.	Rate.	Tax.
Jan.	23	Fidelity Mutual Life	Philadelphia, Pa.	$ 15,147 41	1	$ 151.47
Jan.	28	Woodmen Accident	Lincoln, Neb.	2,427 94	1	24.28
Feb.	11	Illinois Life	Chicago, Ill.	2,437.34	1	24 37
Feb.	11	Preferred Banks Life Assurance Co	Detroit, Mich.	1,220.38	1	12.20
Feb.	11	Scandinavian Mutual Aid	Galesburg, Ill.	6,877.37	1	68.77
Feb.	18	Knights Templars and Masons Life Indemnity Co.	Chicago, Ill.	735.03	1	7 35
Feb.	21	Piqua Mutual Aid and Accident	Piqua, Ohio	208.60	1	2.09
Feb.	24	North American Accident	Chicago, Ill.	90.89	1	.91
Feb.	25	Northwestern Life Assurance Co.	Chicago, Ill.	48,654.74	1	486.55
Feb.	27	Hartford Life	Hartford, Conn.	11,036 82	1	110.37
Feb.	27	Knights of the Globe Mut. Benefit	Freeport, Ill.	306 70	1	3.07
Feb.	27	Minnesota Scandinavian Relief	Red Wing, Minn.	3,277.55	1	32.77
Feb.	27	Railway Officials and Employes Accident	Indianapolis, Ind.	12,710.66	1	127.10
March	1	Western Mutual Life	Chicago, Ill.	37,678.11	1	375.79
March	15	Metropolitan Accident	Chicago, Ill.	11,260.79	1	112.61
March	18	Chicago Guarantee Fund and Life society	Chicago, Ill.	98.19	1	.98
March	21	Western Masons Mutual Life	Yankton, S. D.	3,646.96	1	36.47
March	23	Knights Templars and Masons Mutual Aid	Cincinnati, Ohio	586.18	1	5.86
March	25	Brotherhood Accident Co.	Boston, Mass.	1,194 13	1	11.94
March	29	Northwestern Life	Minneapolis Minn.	9,698 01	1	96 98
April	6	Masons Fraternal Accident	Westfield, Mass.	977.12	1	9.77
April	7	Ministerial Life Insurance Co.	Los Angeles, Cal.	5,120.30	1	51.20
May	5	Wildey Casualty	Boston, Mass.	1,615.14	1	16.15
		Total		$176,908 36		$1,769.05

Table No. 106—Showing Receipts of Taxes from United States Insurance Companies for 1898.

Collected in accordance with section 1333 of the Code.

DATE OF PAYMENT—1898.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January	15	Alliance Hail and Cyclone Mutual	Austin, Minn		$ 10,013 35	2.5	$ 250.33
January	19	American	Newark, N. J		11,776 64	2.5	294.42
January	19	Milwaukee Mechanics	Milwaukee, Wis		36,899.25	2 5	922.48
January	20	Hartford Fire	Hartford, Conn		116,311 84	2 5	2,907.79
January	20	Phœnix	Hartford, Conn		53,612.66	2 5	1,340 32
January	22	Rockford	Rockford, Ill		40,659.76	2.5	1,016 00
January	24	Farmers Fire	York, Penn		14,059 42	2.5	351.49
January	24	New Hampshire Fire	Manchester, N. H		22,582.53	2 5	564 56
January	24	Fidelity and Deposit Company of Maryland	Baltimore, Md		12,418 20	2.5	310.46
January	24	The Franklin Fire	Philadelphia, Penn		8.124 41	2.5	203.11
January	25	Security Fire	New Haven, Conn		11,968.26	2.5	299.21
January	25	United States Life	New York, N. Y		16,209.34	2 5	405 23
January	25	American Central	St. Louis, Mo		13,789 87	2.5	344.74
January	25	Greenwich	New York, N. Y		5,027.91	2.5	125.70
January	25	Home	New York, N. Y		85,008 84	2.5	2,125.22
January	26	Concordia Fire	Milwaukee, Wis		28,434.59	2.5	710.86
January	26	West Chester Fire	New York, N. Y		28,824.34	2.5	7.0 61
January	27	Buffalo Commercial	Buffalo, N. Y		644.44	2.5	15 86
January	27	New York Life	New York, N. Y		517,302.74	2 5	12,932.57
January	28	Grand Rapids Fire	Grand Rapids, Mich		16,575.81	3	497.27
January	28	Buffalo German	Buffalo, N. Y		7,782.62	2 5	194 57
January	28	Traders	Chicago, Ill		16,114 99	2 5	402 85
January	29	Northwestern National	Milwaukee, Wis		68,188.34	2.5	1,704.71
January	29	New England Burglary	Boston, Mass		851 48	2.5	21 28
January	29	Erie Fire	Buffalo, N. Y		831.80	2 5	20 80
January	29	Reliance	Philadelphia, Penn		7,811 24	2.5	195.28
January	29	Hartford Steam Boiler Inspection	Hartford, Conn		10,610 47	2.5	265 26
January	29	German-American	New York, N. Y	Chicago, Ill	46,613.35	2 5	1,165.33
January	29	German Alliance	New York, N. Y	Chicago, Ill	2.487.60	2 5	62.19
January	29	Travelers (Accident Dept)	Hartford, Conn		36,020 58	2.5	900.51
January	29	Travelers (Life Dept.)	Hartford, Conn		8,651.00	2 5	216.27
January	31	Union	Philadelphia, Penn		4,186 41	2.5	104.67
January	31	Provident Life and Trust	Philadelphia, Penn		16,697.45	2.5	417.44
January	31	Newark Fire	Newark, N. J		1.348.08	2 5	33.70
January	31	Spring Garden	Philadelphia, Penn.		5,851 81	2 5	146.30
January	31	Firemens	Newark, N. J		10,289.85	2.5	257.25
January	31	St. Paul Fire and Marine	St. Paul, Minn		32,150.09	2.5	803.75
January	31	Michigan Fire and Marine	Detroit, Mich		3,509.30	3	105 28

Table No. 106—Continued.

DATE OF PAYMENT—1898.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January	31	Firemans Fund	Chicago, Ill		16,525 87	2.5	413.15
January	31	Northwestern Mutual Life	Milwaukee, Wis		647,393.78	2.5	16,184.84
February	1	American Surety company	New York, N. Y		6,577 96	2 5	164.45
February	1	Provident Savings Life Assurance society	New York, N. Y		25,586 66	2.5	639.67
February	1	American Fire	Boston, Mass		2,391 77	2.5	59.79
February	1	New Jersey Plate Glass	Newark, N. J		1,698 12	2.5	42.45
February	1	Delaware	Philadelphia, Penn		12,410.00	2.5	310.25
February	1	United States Casualty	New York, N. Y		4,026 60	2.5	100.66
February	1	Hanover Fire	New York, N. Y		19,598 51	2 5	489.96
February	1	Eagle Fire	New York, N. Y.		6,054.15	2 5	151.35
February	1	Detroit Fire and Marine	Detroit, Mich		5,085 77	3	152 57
February	1	Mercantile Fire and Marine	Boston, Mass		3,219 60	2.5	80.49
February	2	Providence Washington	Providence, R. I		14,242 93	2.5	356.07
February	2	Fire Association	Philadelphia, Penn		36,916.40	2.5	922.91
February	2	Philadelphia Underwriters	Philadelphia, Penn		5,664.98	2.5	141.63
February	3	German	Freeport, Ill		152,509 93	2.5	3,812.75
February	3	United States Fidelity and Guarantee	Baltimore, Md		2,006 38	2.5	50.16
February	3	Metropolitan Plate Glass	New York, N. Y		1,850 95	2.5	46.27
February	3	Mechanics	Philadelphia, Penn	Chicago, Ill	4,830.22	2.3	120.76
February	3	Manufacturers and Merchants	Pittsburg, Penn	Chicago, Ill	3,761.06	2.5	94.03
February	4	New York Plate Glass	New York, N. Y		1,274.42	2.5	31.86
February	4	Niagara Fire	New York, N. Y	Chicago, Ill	27,909.28	2.5	697.73
February	4	Springfield Fire and Marine	Springfield, Mass	Chicago, Ill	47,653.70	2.5	1,191.34
February	4	United States Fire	New York, N. Y	Chicago, Ill	4,031.76	2.5	100.79
February	4	Citizens	Pittsburg, Penn	Chicago, Ill	3,704.41	2 5	92.61
February	4	City Trust, Safe Deposit and Surety	Philadelphia, Penn		26 00	2.5	.65
February	4	Mutual Benefit Life	Newark, N. J		136,290.20	2 5	3,407 26
February	5	American Bond and Trust	Baltimore, Md		80.00	2.5	2 00
February	5	Insurance Company of North America	Philadelphia, Penn		64,394.09	2.5	1,609.85
February	5	National Fire	Hartford, Conn	Chicago, Ill	66,185.55	2 5	1,654.64
February	5	Glens Falls	Glens Falls, N. Y	Chicago, Ill	14,652.76	2.5	366 32
February	5	National Standard	New York, N. Y		1,086 25	2 5	27 16
February	7	Home Life	New York, N. Y		8 779.25	2 5	219 48
February	7	Germania Life	New York, N. Y.		5,764 94	2 5	144 12
February	7	Pennsylvania Fire	Philadelphia, Penn	Chicago, Ill	19,470 36	2.5	486.76
February	7	Orient	Hartford, Conn	Chicago, Ill	16,654.34	2.5	416.26
February	7	Agricultural	Watertown, N. Y		8,426.00	2.5	210 65
February	7	Williamsburgh City Fire	New York, N. Y		8,496.56	2.5	212.41
February	7	Union Casualty and Surety	St Louis, Mo		9,418 52	2.5	235.46
February	7	Ætna Life	Hartford, Conn		61,906.81	2.5	1,547 67
February	7	Ætna Accident	Hartford, Conn		7,240.10	2.5	181.00
February	7	American Fire	Philadelphia, Penn		18,976 98	2 5	474.41

February	7	Merchants	New York, N. Y		11,507 10	2.5	287 68
February	8	Equitable Fire and Marine	Providence, R I		2,228.53	2.5	55 71
February	8	Merchants	Providence, R I		2,228 54	2.5	55.71
February	8	Continental	New York, N. Y.		152,321.19	2.5	3,808.03
February	8	Ætna Fire	Hartford, Conn		81,218.80	2.5	2,031 22
February	9	Bankers Life	Lincoln, Neb		2,967.00	2.5	74 43
February	10	Norwood	New York, N. Y		338 25	2.5	8.46
February	10	Phenix	Brooklyn, N. Y		63,815.06	2.5	1,595 38
February	10	Rochester German	Rochester, N. Y		6,802.79	2.5	170.07
February	10	National Life	Montpelier, Vt		27,393.49	2.5	684.84
February	10	Connecticut Fire	Hartford, Conn	Chicago, Ill	49,422 57	2.5	1,235.56
February	10	Citizens	New York, N. Y		930,75	2.5	23 27
February	10	Fidelity and Casualty	New York, N. Y		6,271.31	2.5	156.78
February	11	American Fire	New York, N. Y	Chicago, Ill	205 08	2.5	5.13
February	11	Lloyds Plate Glass	New York, N. Y		4,618 60	2 5	115 47
February	11	Massachusetts Mutual Life	Springfield, Mass		18,306.85	2.5	457 67
February	12	Girard	Philadelphia, Penn	Chicago, Ill	15,394.09	2.5	384 85
February	12	Metropolitan Life	New York, N. Y		63,752.39	2.5	1,593.81
February	14	American Union Life	New York, N. Y		828.54	2 5	20.71
February	15	Penn Mutual Life	Philadelphia, Penn		70,077 24	2.5	1,751 93
February	15	Pacific Mutual Life	San Francisco, Cal		3,307 85	2.5	82.70
February	16	Michigan Mutual Life	Detroit, Mich		49,696 62	2 5	1,242.42
February	17	Germania Fire	New York, N. Y		26,918 89	2.5	672.97
February	17	Pacific Fire	New York, N. Y		12,113 37	2.5	302.83
February	21	Phœnix Mutual Life	Hartford, Conn		11,892.97	2.5	297.32
February	21	Kansas Mutual Life	Topeka, Kan		2,061.25	2.5	51.53
February	22	Washington Life	New York, N. Y	Des Moines, Iowa	30,737 84	2 5	769.20
February	23	National Surety company	New York, N. Y		108 33	2.5	2.71
February	26	Union Life	Omaha, Neb		5,044.29	2.5	126.86
February	26	Connecticut General Life	Hartford, Conn		2,549 35	2.5	63.73
February	28	Mutual Life	New York, N. Y		474,458 06	2.5	11,861.45
March	1	Union Mutual Life	Portland, Me		8,589 89	2 5	214 75
March	1	Pacific Mutual Life (Accident Dept.)	San Francisco, Cal		3 713 10	2.5	92.83
March	2	Manhattan Fire	New York, N. Y		3,039 44	2.5	75 98
March	2	Standard Life and Accident	Detroit, Mich		20,861.16	2.5	521.53
March	2	Union Central Life	Cincinnati, Ohio		41,766 94	2.5	1,044.17
March	3	Connecticut Mutual Life	Hartford, Conn		77,319 93	2.5	1,933 00
March	3	Manhattan Life	New York, N. Y		16,733.21	2 5	418 33
March	4	Covenant Mutual Life	St. Louis, Mo		298 55	2 5	7.46
March	4	Preferred Accident	New York, N. Y		107 00	2.5	2.67
March	5	Prudential	Newark, N J		27,889.20	2 5	697 23
March	8	Equitable Life Assurance society	New York, N. Y		244 342 21	2 5	6,108.54
March	11	Security Trust and Life	Philadelphia, Penn		3,267.35	2 5	81.68
March	25	Minnesota Farmers Hall	Minneapolis, Minn		1,027.33	2.5	25.68
		Total			$4,483,516 13	...	$112,213.79

Table No. 107—Showing Receipts of Taxes from United States Insurance Companies for 1899.

Collected in accordance with section 1333 of the Code.

DATE OF PAYMENT—1899.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January	16	Phœnix	Hartford, Conn	Cincinnati, Ohio	$ 52,452 16	2.5	$ 1,311.30
January	20	American Central	St. Louis, Mo		13,360.91	2 5	334 02
January	21	Buffalo Commercial	Buffalo, N. Y.		994.95	2 5	24 87
January	23	Farmers Fire	York, Pa		15,192 87	2 5	379 82
January	23	New Jersey Plate Glass	Newark, N. J		1,948.72	3	58.46
January	24	American	Newark, N. J		12,174.96	2.5	304.37
January	24	Rockford	Rockford, Ill		34,792 59	2 5	869 81
January	25	Wisconsin Fire	Milwaukee, Wis.		5,335 97	2.5	133.40
January	25	Grand Rapids Fire	Grand Rapids, Mich		15,967 74	3	599 19
January	25	Erie Fire	Buffalo, N. Y.		2,380 54	2.5	59.51
January	26	Newark Fire	Newark, N. J		2,803 89	2.5	70 10
January	26	Western Underwriters association	Chicago, Ill		14,943 00	2 5	373 57
January	26	Alliance Hail and Cyclone Mutual	Austin, Minn		12,452.78	2 5	311.32
January	26	German	Freeport, Ill		149,671 00	2 5	3,741.77
January	26	Pennsylvania Fire	Philadelphia, Pa	Chicago, Ill	21,010.00	2.5	525 25
January	26	Lawyers Surety company	New York, N. Y		10 00	2.5	25
January	27	Concordia Fire	Milwaukee, Wis		23,320 76	2.5	583 02
January	27	Milwaukee Mechanics	Milwaukee, Wis		19,623.28	2 5	490.58
January	27	Franklin Fire	Philadelphia, Pa		8,388.07	2 5	209.70
January	27	Spring Garden	Philadelphia, Pa		10,565.68	2.5	264..4
January	27	New Hampshire Fire	Manchester, N. H		23,904 69	2 5	597 62
January	27	Travelers (Life)	Hartford, Conn		8,242.25	2.5	206.06
January	27	Travelers (Accident)	Hartford, Conn		46,658 39	2 5	1,166.33
January	27	Delaware	Philadelphia, Pa	Chicago, Ill	9,140 00	2 5	228.50
January	28	Buffalo German	Buffalo, N. Y		7,055 86	2.5	176 40
January	28	Home	New York, N. Y		81,768 62	2.5	2,044 22
January	30	Agricultural	Watertown, N. Y		5,793 00	2 5	144 82
January	30	American Bonding and Trust company	Baltimore, Md		353 50	2 5	8.84
January	30	Fidelity and Deposit company	Baltimore, Md		16,770 01	2 5	419.25
January	30	Firemens	Newark, N. J		12,448.44	2.5	311.21
January	30	Firemans Fund	San Francisco, Cal	Chicago, Ill	14,298 79	2.5	357 47
January	30	Mechanics	Philadelphia, Pa	Chicago, Ill	5,264.44	2.5	131.61
January	30	New York Life	New York, N. Y		546,656.03	2.5	13,666.40
January	30	Providence Washington	Providence, R. I	Chicago, Ill	13,244.44	2 5	331.11
January	30	Rochester German	Rochester, N. Y		7,063.76	2 5	176.59
January	30	Security	New Haven, Conn		10,737 08	2 5	268 43
January	30	St. Paul Fire and Marine	St. Paul, Minn		34,317.58	2.5	857 94

January	30	Traders	Chicago, Ill.		15,700.36	2.5	392.51
January	30	United States Fire	New York, N. Y.	Chicago, Ill.	3,948.20	2.5	98.70
January	30	Hartford Steam Boiler Inspection and Ins. Co.	Hartford, Conn.		17,904.92	2.5	447.63
January	30	Northwestern Mutual Life	Milwaukee, Wis.		705,437.10	2.5	17,635.93
January	31	Equitable Fire and Marine	Providence, R. I.		2,179.83	2.5	54.50
January	31	Hartford Fire	Hartford, Conn.	Des Moines, Iowa.	109,189.83	2.5	2,729.75
January	31	Minnesota Farmers Hail	Minneapolis, Minn.		8,543.21	2.5	213.58
January	31	Milwaukee Fire	Milwaukee, Wis.		2,081.00	2.5	52.02
January	31	National Surety company	New York, N. Y.		1,518.66	2.5	37.97
January	31	American Surety company	New York, N. Y.		7,301.41	2.5	182.54
January	31	Reliance	Philadelphia, Pa.	Chicago, Ill.	7,070.36	2.5	176.75
February	1	American Fire	Philadelphia, Pa.	Des Moines, Iowa.	22,925.16	2.5	573.13
February	1	City Trust, Safe Deposit and Surety Co.	Philadelphia, Pa.		223.50	2.5	5.59
February	1	Manufacturers and Merchants	Pittsburg, Pa.	Chicago, Ill.	4,229.81	2.5	105.75
February	1	Michigan Fire and Marine	Detroit, Mich.		3,419.77	3	103.49
February	2	American	Boston, Mass.	Chicago, Ill.	2,707.26	2.5	67.68
February	2	Citizens	Pittsburg, Pa.	Chicago, Ill.	4,288.00	2.5	107.20
February	2	Fire association	Philadelphia, Pa.	Chicago, Ill.	41,157.95	2.5	1,028.95
February	2	German-American	New York, N. Y.		49,812.29	2.5	1,245.06
February	2	Lloyds Plate Glass	New York, N. Y.		3,980.81	2.5	99.52
February	2	Mercantile Fire and Marine	Boston, Mass.	Chicago, Ill.	3,261.46	2.5	81.53
February	2	United States Casualty company	New York, N. Y.		1,735.02	2.5	43.40
February	3	Ætna Life	Hartford, Conn.		71,438.04	2.5	1,785.95
February	3	Ætna Accident	Hartford, Conn.		9,855.53	2.5	246.39
February	3	German Alliance	New York, N. Y.		4,095.39	2.5	102.38
February	3	Maryland Casualty	Baltimore, Md.		284.15	2.5	7.10
February	3	Metropolitan Plate Glass	New York, N. Y.		1,688.94	2.5	42.22
February	3	National Fire	Hartford, Conn.	Chicago, Ill.	67,312.61	2.5	1,682.82
February	3	New York Plate Glass	New York, N. Y.		1,680.80	2.5	42.02
February	3	United States Life	New York, N. Y.		16,874.60	2.5	421.87
February	3	Mutual Benefit Life	Newark, N. J.		133,823.84	2.5	3,345.60
February	4	Eagle Fire	New York, N. Y.		4,587.56	2.5	114.69
February	4	Germania Life	New York, N. Y.		10,773.80	2.5	269.35
February	4	German Fire	Pittsburg, Pa.	Chicago, Ill.	1,603.00	2.5	40.09
February	4	Greenwich	New York, N. Y.		7,827.83	2.5	195.70
February	4	Phœnix	Brooklyn, N. Y.	Chicago, Ill.	65,659.18	2.5	1,641.48
February	6	Connecticut Fire	Hartford, Conn.	Chicago, Ill.	46,067.10	2.5	1,151.68
February	6	Detroit Fire and Marine	Detroit, Mich.		4,837.89	3	145.14
February	7	Hanover Fire	New York, N. Y.		18,126.21	2.5	453.15
February	7	Insurance Company of North America	Philadelphia, Pa.	Erie, Pa.	60,583.65	2.5	1,514.59
February	7	Northwestern National	Milwaukee, Wis.		71,794.91	2.5	1,794.87
February	7	Provident Savings Life Assurance society	New York, N. Y.		24,201.71	2.5	605.04
February	7	Springfield Fire and Marine	Springfield, Mass.		44,374.52	2.5	1,109.36
February	7	Home Life	New York, N. Y.		10,606.82	2.5	265.17
February	8	Glens Falls	Glens Falls, N. Y.	Chicago, Ill.	18,571.68	2.5	464.29
February	9	Covenant Mutual Life	St. Louis, Mo.		174.35	2.5	4.36
February	9	Union	Philadelphia, Pa.		4,100.68	2.5	102.52
February	9	Williamsburgh City Fire	New York, N. Y.		9,027.63	2.5	225.69
February	10	National Standard	New York, N. Y.		2,148.20	2.5	53.71
February	10	United States Fidelity and Guarantee	Baltimore, Md.		8,101.91	2.5	202.55

Table No. 107—Continued.

DATE OF PAYMENT—1899.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
February	11	Continental Assurance Co. of North America.	Hammond, Ind	Detroit, Mich	61.50	3	1 85
February	11	Merchants	Newark, N. J		8,285.46	2.5	207.14
February	11	State Mutual Hall	Winnebago City, Minn		2,499 00	2.5	62.47
February	11	Traders Fire	New York, N. Y		5,222 76	2.5	130 56
February	13	Ætna Fire	Hartford, Conn	Omaha, Neb	74,607.75	2.5	1,865.19
February	13	Continental	New York, N. Y		156,918 57	2.5	3,922.93
February	13	Fidelity and Casualty	New York, N. Y		6,656 46	2.5	166.41
February	13	Germania Fire	New York, N. Y	Chicago, Ill	32,360.98	2 5	809 27
February	13	International	New York, N. Y	Chicago, Ill	2,606.33	2.5	65.15
February	13	Manhattan Life	New York, N. Y		14,352.22	2 5	358 80
February	13	Niagara Fire	New York, N. Y	Chicago, Ill	29,586 85	2 5	739 67
February	13	Provident Life and Trust	Philadelphia, Pa		17,330 36	2.5	433 26
February	13	Union Casualty and Surety	St. Louis, Mo		9,763 40	2 5	244 09
February	14	Metropolitan Life	New York, N. Y		104,096 68	2.5	2,602 42
February	14	Preferred Accident	New York, N. Y		3,831 00	2 5	95 77
February	16	Orient	Hartford, Conn	Chicago, Ill	15,878.58	2.5	396 96
February	16	Pacific Mutual Life	San Francisco, Cal		7,107.90	2 5	177 70
February	16	Pacific Mutual Life Accident department	San Francisco, Cal		4,326.31	2 5	108 16
February	17	Citizens	New York, N. Y		1,257 11	2 5	31 44
February	20	Bankers Life	Lincoln, Neb		3,991.92	2.5	99 79
February	20	Merchants	Providence, R. I		2,179.84	2.5	54 49
February	21	Penn Mutual Life	Philadelphia, Pa		89,730.29	2.5	2,243.26
February	21	Phœnix Mutual Life	Hartford, Conn		19,721 66	2 5	493 04
February	23	Union Mutual Life	Portland, Me		10,178.23	2 5	254.46
February	23	Girard Fire and Marine	Philadelphia, Pa		15 535 58	2 5	388 39
February	24	Union Central Life	Cincinnati, Ohio		56,199 09	2.5	1,404 98
February	27	Massachusetts Mutual Life	Springfield, Mass		31,411.03	2.5	785 28
February	27	American Union Life	New York, N. Y		1,351.28	2.5	33.83
February	28	Washington Life	New York, N. Y		29,131 59	2 5	73 .79
February	28	Connecticut Mutual Life	Hartford, Conn		80,324 89	2.5	2,008.12
March	1	Mutual Life	New York, N. Y	Des Moines, Iowa	463,067 24	2.5	11,576 68
March	2	Prudential Insurance Company of America	Newark, N. J		38,103 40	2 5	952 59
March	3	Standard Life and Accident	Detroit, Mich		18,571 41	2 5	464.29
March	4	Michigan Mutual Life	Detroit, Mich		54,159 57	2 5	1,353 99
March	7	National Life	Montpelier, Vt		32,599 82	2.5	815 00
March	9	Equitable Life Assurance society	New York, N. Y	Des Moines, Iowa	270,028 95	2.5	6,750.57
March	9	American Fire	New York, N. Y		2,360 52	2 5	59.01
March	10	Security Trust and Life	Philadelphia, Pa		2,454 13	2.5	61.35
March	10	Union Life	Omaha, Neb		2,149 67	2 5	53 74
March	13	Westchester Fire	New York, N. Y		24,531.86	2.5	613.30
March	20	Pacific Fire	New York, N Y		13,863 46	2 5	346.09
May	4	Manhattan Fire	New York, N. Y		7,910 21	2.5	198.52
		Total			$4,766,223 95		$ 119,207.03

Table No. 108—Showing Receipts of Taxes from Foreign Insurance Companies for 1898.

Collected in accordance with section 1333 of the Code.

DATE OF PAYMENT—1898.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January	27	Atlas Assurance Corporation	London, Eng	Chicago, Ill	$ 7,504 39	2½	$ 187.61
January	28	Victoria Fire	New York, N. Y	New York, N. Y	1,229.23	2½	30.73
January	29	Thuringia	Erfert, Germany	Chicago, Ill	1,789 19	3½	62.62
January	31	Norwich Union	Norwich, Eng	New York, N. Y	17,357.82	3½	607.50
January	31	London Assurance	London, Eng	New York, N. Y	9,340 12	3½	326.90
January	31	Caledonian	Edinburgh, Scotland	New York, N. Y	16,228.16	3½	567 99
January	31	British-American Assurance	Toronto, Can	Milwaukee, Wis	14,829 90	3½	519.05
January	31	Western Assurance	Toronto, Can	Milwaukee, Wis	22,781 34	3½	797 35
January	31	Sun	London, Eng	New York, N. Y	12,809 75	3½	448.34
January	31	Scottish-Union and National	Edinburgh, Scotland	Hartford, Conn	26,546 02	3½	929.11
February	1	London Guarantee and Accident	London, Eng	Chicago, Ill	8,985 60	3½	314 49
February	1	Union Marine	Liverpool, Eng	New York, N. Y	1,460.80	3½	51.13
February	1	Law, Union and Crown Fire and Life	London, Eng	New York, N. Y	2,096 26	3½	73.37
February	2	Aachen and Munich	Aix-la-Chapelle, Germany	New York, N. Y	1,127.83	3½	39.47
February	2	Lion Fire	London, Eng	New York, N. Y	3,667 37	3½	128.36
February	4	Norwalk Fire	Norwalk, Conn	Chicago, Ill	829.67	2½	20 74
February	7	Union Assurance Society	London, Eng	New York, N. Y	15,626 04	3½	546 91
February	7	Lancashire	Manchester, Eng	Chicago, Ill	30,589 70	3½	1,070.65
February	10	Union Marine	Liverpool, Eng	New York, N. Y	1,460 80	3½	51.13
February	10	Employers Liability Assurance	London, Eng	Boston, Mass	6,514 30	3½	228.00
February	12	North German	Hamburg, Germany	Chicago, Ill	6,998.43	3½	244.95
February	12	Trans-Atlantic	Hamburg, Germany	Chicago, Ill	6,203.76	3½	217.13
February	14	Victoria Fire	New York, N. Y	New York, N. Y	1,229.23	3½	43 02
February	15	The Guarantee Company of North America	Montreal, Can		1,412.20	3½	49.43
February	17	Liverpool and London and Globe	Liverpool, Eng	Chicago, Ill	53,285.51	3½	1,864 99
February	17	Manchester Fire Assurance	Manchester, Eng	Chicago, Ill	17,547 18	3½	614.18
February	17	The Royal	Liverpool, Eng	Chicago, Ill	32,390.86	3½	1,133.68
February	17	Imperial	London, Eng	Chicago, Ill	8,756 31	3½	306.47
February	17	Hamburg-Bremen Fire	Hamburg, Germany	Chicago, Ill	9,839 77	3½	344.39
February	17	London and Lancashire	Liverpool, Eng	Chicago, Ill	14,337.31	3½	501.81
February	17	Northern Assurance	London, Eng	Chicago, Ill	17,711.61	3½	619.91
February	17	Royal Exchange	London, Eng	Chicago, Ill	4,078 11	3½	142.73
February	17	North British and Mercantile	London, Eng	Chicago, Ill	43 895 44	3½	1,536.34
February	17	Prussian National	Stettin, Germany	Chicago, Ill	13,478 80	3½	471.76
February	17	Phœnix Assurance	London, Eng	New York, N. Y	19,405.59	3½	679.20
February	17	Atlas Assurance	London, Eng	Chicago, Ill	7,504 39	Bal. 1	75.04
February	17	Queen	New York, N. Y	Chicago, Ill	17,854 60	3½	624 91
February	26	Nederland Life	Hague, Holland	New York, N. Y	10,415 92	2½	260.40
March	10	Palatine	Manchester, Eng	Chicago, Ill	9,515.59	3½	333.05
March	14	Nederland Life	Hague, Holland	New York, N. Y	10,415 92	Bal. 1	104.15
March	21	Norwalk Fire	Norwalk, Conn	Chicago, Ill	829.67	Bal. 1	8.30
Dec.	5	Commercial Union Assurance	London, Eng	Chicago, Ill	31,169.17	3½	1,090.92
		Total			$ 541,050.46	.....	$ 18,268.21

Table No. 109—Showing Receipts of Taxes from Foreign Insurance Companies for 1899.

Collected in accordance with section 1333 of the Code.

DATE OF PAYMENT—1899.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January	26	London Guarantee and Accident company	London, Eng	Chicago, Ill	$ 12,520.89	3.5	$ 438.23
February	1	Norwich Union Insurance society	Norwich, Eng	New York, N. Y	19 056 51	3 5	666.98
February	3	Western Assurance company	Toronto, Can	Milwaukee, Wis	20,662 99	3 5	723.20
February	3	Prussian National	Stettin, Germany	Chicago, Ill	12,204 89	3.5	427.17
February	3	Norwalk Fire	Norwalk, Conn	Norwalk, Conn	1 269.35	3.5	44 43
February	3	London and Lancashire Fire	Liverpool, Eng	Chicago, Ill	14,712.12	3 5	514.92
February	3	London Assurance company	Liverpool, Eng	New York, N. Y.	9,321.11	3 5	326 24
February	3	Royal	Liverpool, Eng	Chicago, Ill	30,374.78	3.5	1,063.13
February	3	Commercial Union	London, Eng.	Chicago, Ill	27,114.93	3.5	949.02
February	3	Hamburg-Bremen	Hamburg, Germany	New York, N. Y	8,375 27	3.5	293 13
February	3	Lancashire	Manchester, Eng	Chicago, Ill	30,813 59	3 5	1,078.48
February	3	Manchester	Manchester, Eng	Chicago, Ill	17,292 91	3.5	605.25
February	3	Trans-Atlantic Fire	Hamburg, Germany	Chicago, Ill	4,845 96	3 5	169.61
February	3	North German	Hamburg, Germany	Chicago, Ill	6,062 45	3.5	212.19
February	3	Liverpool and London and Globe	Liverpool, Eng	Chicago, Ill	43,393 23	3.5	1,518.76
February	3	Atlas Assurance	London, Eng.	Chicago, Ill	7,067.76	3.5	247 37
February	3	Caledonian	Edinburgh, Scotland	New York, N Y.	27,037.79	3 5	946.32
February	3	Northern Assurance	London, Eng	New York, N. Y	18,854.03	3.5	659.89
February	3	Palatine	Manchester, Eng	Chicago, Ill	8,486 25	3.5	279.02
February	3	Scottish Union and National	Edinburgh, Scotland	Hartford, Conn	25,351.73	3.5	887.31
February	3	Lion	London, Eng.	Hartford, Conn	3.217 12	3.5	112.60
February	3	Sun	London, Eng.	New York, N. Y	11,982.85	3 5	419.40
February	3	Aachen and Munich	Aix-la-Chapelle, Germany	Chicago, Ill	5,540.34	3.5	193 91
February	3	North British Mercantile	London, Eng.	New York, N. Y	47,132.86	3 5	1,649 64
February	3	Baloise Fire	Basle, Switzerland	New York, N. Y	3,827.74	3.5	133 97
February	3	Netherlands	Hague, Holland	New York, N. Y	2,351.07	3 5	82.29
February	3	Svea Fire and Life	Gothenburg, Sweden	New York, N. Y	931.53	3.5	12.60
February	3	Helvetia Swiss Fire	St. Gall, Switzerland	New York, N. Y	1,344.10	3 5	47.04
February	3	Imperial	London, Eng	Chicago Ill	10,327 86	3 5	361.47
February	3	Royal Exchange Assurance	London, Eng	New York, N. Y.	5,034 23	3.5	176.20
February	3	British America Assurance	Toronto, Can	Milwaukee, Wis	13,496 78	3.5	472 39
February	3	Phoenix Assurance	London, Eng	New York, N. Y.	18,385 76	3.5	643.50
February	3	Queen	New York, N. Y	Chicago, Ill	14,102.63	3 5	493 59
February	13	Guarantee Company of North America	Montreal, Can		1,082 57	3.5	37 89
February	13	Law, Union and Crown Fire and Life	London, Eng	New York, N. Y	3,259 96	3.5	114 10
February	13	Magdeburg Fire	Madgeburg, Germany	New York, N Y	2,011.61	3 5	70 41
February	13	Union Assurance	London, Eng	New York, N. Y	16,184.79	3 5	566 72
February	13	Victoria Fire	New York, N. Y	New York, N. Y	1,351 15	3 5	16.56
February	20	Thuringia	Erfert, Germany	New York, N. Y	2 931.37	3.5	102.60
February	27	Employers Liability Assurance corporation	London, Eng	Boston, Mass	7,570.50	3.5	264 97
		Total			$ 516,835 33		$ 18,088.49

Table No. 110—Summary of Receipts of Taxes from Insurance Companies, for the biennial period ending June 30, 1899.

CLASS OF COMPANIES.	YEAR	Premiums less losses paid and premi'ms returned.	TAX.
Iowa companies	1898	$1,563,920 98	$ 15,639.18
Iowa companies	1899	1,794,614.71	17,892.48
Total	.....	$3,358,535 69	$ 33,531.66
Stipulated premium and assessment associations	1898	141,990.12	1,419.91
Stipulated premium and assessment associations	1899	176,906.36	1,769.05
Total	.....	$ 318,896.48	$ 3,188.96
		Premiums Received.	
United States companies	1898	$4,483,516 13	112,213.72
United States companies	1899	4,766,223 95	119,207 05
Total	....	$9,249,740.08	$ 231,420.77
Foreign companies	1898	541,050.46	18,268.21
Foreign companies	1899	516,835.33	18,058 49
Total	.....	$1,057,885.79	$ 36,326.70
Total tax from all companies	1898	... .	147,541.02
Total tax from all companies	1899	.....	156,927.07
Total for period	.....	....	$ 304,468 09

Table No. 111—Showing Receipts of Taxes from Telephone Companies for 1898.

Collected in accordance with section 1328 of the Code.

DATE—1898.		COMPANY.	HEADQUARTERS. City.	HEADQUARTERS. State.	BASIS OF TAX. Assessment.	RATE.	TAX.	REMARKS.
January	11	H. M. McCartney	Thurman	Iowa	150	3½	5.00	Taxes for 1897.
January	12	Winnebago	Forest City	Iowa	100		3.33	
January	17	Deloit	Denison	Iowa	100		3.33	
January	17	Marshall	Marshalltown	Iowa	2,500		83.33	
January	24	Cedar Rapids and Marion	Cedar Rapids	Iowa	2,600		86.67	
January	24	Truro and Winterset	Truro	Iowa	150		5.00	
January	25	The Bishop	Central City	Iowa	100		40.00	
January	26	Jefferson	Jefferson	Iowa	400		13.33	
January	26	North English and Green Valley	North English	Iowa	100		3.33	
January	27	Chariton	Chariton	Iowa	600		20.00	
January	31	Home	Oskaloosa	Iowa	2,000		66.67	
January	31	Spirit Lake	Spirit Lake	Iowa	1,800		60.00	
January	31	Woodbine	Woodbine	Iowa	650		21.67	
February	1	E. H. Martin	Webster City	Iowa	900		30.00	
February	1	Davis City and Pleasanton	Pleasanton	Iowa	250		8.33	
February	2	Peoples	Sigourney	Iowa	250		8.33	
February	2	Logan	Logan	Iowa	100		3.33	
February	4	Clearfield and Lenox	Lenox	Iowa	600		21.00	
February	4	Leon	Leon	Iowa	350		11.68	
February	5	Sheldon	Sheldon	Iowa	600		20.00	
February	7	Tiffin Bank	Garden Grove	Iowa	50		1.67	
February	8	Iowa	Davenport	Iowa	176,420		5,880.67	
February	9	Whittemore	Whittemore	Iowa	200		6.67	
February	9	Perry	Perry	Iowa	550		18.33	
February	24	Standard	Waukon	Iowa	1,700		56.67	
February	25	Boone County	Boone	Iowa	1,550		51.67	
March	1	Estherville	Estherville	Iowa	500		16.67	
March	5	Nebraska	Omaha	Nebraska	10,000		333.33	
March	5	Mt. Sterling	Mt. Sterling	Iowa	100		3.33	
March	5	Cherokee	Cherokee	Iowa	700		23.35	
March	7	Union Electric	Waucoma	Iowa	1,500		50.00	Part payment.
March	7	Manchester	Manchester	Iowa	600		20.00	
March	7	Central	Rockwell City	Iowa	400		13.33	
March	9	Spencer	Spencer	Iowa	600		20.00	
March	15	Richland	Richland	Iowa	150		5.00	
March	15	Conway	Conway	Iowa	650		21.67	

March	15	Cedar Valley	Cedar Valley	Iowa	6,240		208.00	
March	15	Reinbeck	Reinbeck	Iowa	500		16.67	
March	16	Home	Sioux City	Iowa			123.00	
March	16	Missouri and Iowa	Lineville	Iowa	400		13.33	
March	17	Tri-City	Clinton	Iowa	1,600		53 33	
April	16	Western Electric	Britt	Iowa			50.00	Part payment.
June	6	Western Electric	Britt	Iowa			56.67	Part payment.
June	8	Tabor	Tabor	Iowa	350		11.67	
October	4	Western Electric	Britt	Iowa			50 00	Balance.
November	25	Truro and Winterset	Truro	Iowa	100		3.33	Taxes for 1898.
December	27	Moravia	Moravia	Iowa			3.33	
		Total					$ 7,626.04	

Table No. 112—Showing Receipts of Taxes from Telephone Companies for 1899.

Collected in accordance with section 1328 of the Code.

DATE.	COMPANY.	HEADQUARTERS. City.	HEADQUARTERS. State.	BASIS OF TAX. Assessment.	RATE.	TAX.	REMARKS.
1899.							
January 7	Logan	Logan	Iowa	$ 100	3½	$ 3.33	
January 11	Marshall	Marshall	Iowa	3,000		100.00	
January 13	Standard	Waukon	Iowa	2,600		76.67	Taxes for 1898.
January 16	North English and Green Valley	North English	Iowa	100		3.33	
January 17	Wapsie Valley	Troy Mills	Iowa	300		10.00	
January 17	Deloit	Denison	Iowa	100		3.33	
January 17	Richland	Richland	Iowa	150		5 00	
January 17	The Bishop	Central City	Iowa	1,750		58 33	
January 18	Thurman	Thurman	Iowa	100		3 33	
January 21	Cherokee	Cherokee	Iowa	700		23.33	
January 23	Home	Oskaloosa	Iowa	4,000		133.33	
January 26	Chariton and Newbern	Chariton	Iowa	450		15.00	
January 26	Pin Oak	Cottage Hill	Iowa	180		6.00	
January 26	Northwestern Telephone Exchange	Minneapolis	Minnesota	770		25.67	
January 28	Citizens	George	Iowa	50		1 67	
January 28	Washington	Washington	Iowa	2,000		66.67	
January 28	Spirit Lake	Spirit Lake	Iowa	2,000		66.67	
January 28	Sheldon	Sheldon	Iowa	1,100		36 67	
January 30	Tri-City	Clinton	Iowa	1,6 0		53.33	
January 30	Boone County	Boone	Iowa	3,000		100 00	
January 30	W. L. D.	Humeston	Iowa	500		16 67	Assessed against E. E. Dent, secretary.
January 31	Russell and Confidence	Russell	Iowa	130		4.33	
January 31	Charter Oak	Charter Oak	Iowa	266		8.86	Paid by Iowa Telephone Co.
January 31	Iowa	Davenport	Iowa	221,515		7,383 33	
February 1	Jefferson	Jefferson	Iowa	1,100		36 67	
February 1	Perry	Perry	Iowa	1,240		41.33	
February 2	Clearfield and Lenox	Clearfield	Iowa	1,450		48.33	
February 2	Jefferson County	Fairfield	Iowa	700		23.33	
February 3	Villisca and Grant	Villisca	Iowa	200		6.67	Assessed to Villisca and Milford.
February 4	Leon	Leon	Iowa	400		13 33	
February 7	E. H. Martin	Webster City	Iowa	1,600		53 33	
February 13	Cedar Rapids and Marion	Cedar Rapids	Iowa	4,500		150 00	
February 15	Whittemore	Whittemore	Iowa	180		6.00	
February 15	Peoples	Sigourney	Iowa	500		16 67	
February 15	Seymour	Seymour	Iowa	500		16.67	
February 24	Iowa	Davenport	Iowa			.50	Balance.

February	24	Greene and Western	Mason City	Iowa		780		26.00	
February	25	Chariton	Chariton	Iowa		440		14.67	
February	25	Lake City	Lake City	Iowa		210		7.00	
February	25	Davis City and Pleasanton	Pleasanton	Iowa		250		8.33	
February	27	Estherville	Estherville	Iowa		500		16.66	
February	27	Oelwein	Oelwein	Iowa		500		16.67	
February	27	Lamoni	Lamoni	Iowa		400		13 33	
February	27	Wayne County	Corydon	Iowa		700		23.33	
February	28	Nebraska	Omaha	Nebraska		10,000		333 33	
February	28	Standard	Waukon	Iowa				10.00	Balance.
March	1	Spencer	Spencer	Iowa		600		20.00	
March	1	Mississippi Valley	Keokuk	Iowa		3,700		123.33	
March	3	Kriebs and Beddow	Elkport	Iowa		100		3.33	
March	3	G. Taylor Wright, secretary	Lineville	Iowa		100		3 33	
March	3	Woodbine	Woodbine	Iowa		650		21 66	
March	3	Wayne County	Allerton	Iowa		280		9.33	
March	3	Mutual	Des Moines	Iowa		10,000		333.33	
March	4	American Telephone and Telegraph	New York	New York		16,146		538.20	
March	4	Northwestern Telephone Exchange	Minneapolis	Minnesota		1,500		50.00	Assessed against Union Electric, Waucoma.
March	4	Winnebago	Forest City	Iowa		100		3.33	
March	4	Manchester	Manchester	Iowa		600		20.00	
March	6	City (Tabor)	Sidney	Iowa		350		11.67	
March	6	Carbon	Carbon	Iowa		100		3.33	
March	6	Commercial	Toledo	Iowa		770		25.67	
March	6	Cedar Valley	Waterloo	Iowa		6,000		200.00	
March	8	Western Electric	Britt	Iowa		5,000		166 67	
March	10	Conway	Conway	Iowa		650		21 67	
March	11	Hanomo Toll Line	Maitland	Missouri		450		15 00	
March	21	Missouri Valley	Missouri Valley	Iowa		400		13.33	
March	23	Home	Sioux City	Iowa		10,000		333 33	
March	27	Northwestern Tel. and Construction	Charles City	Iowa		2,600		86 67	
June	7	Missouri and Iowa	Lineville	Iowa		560		18.66	
		Total			$	552 427		$11,108.84	

Table No. 113—Showing Receipts of Taxes from Telegraph Companies.

Collected in accordance with section 1328 of the Code.

DATE PAID.	NAME OF COMPANY.	AMOUNT.
September 27, 1897	Postal Telegraph Cable company	$ 2,274 27
January 29, 1898	Western Union	17,990 50
September 27, 1898	Postal Telegraph Cable company	2,274 26
January 25, 1899	Western Union	17,674 66
	Total for period	$40,213 69

Table No. 114—Showing Receipts of Taxes from Express Companies for 1898.

Collected in accordance with section 1346 of the Code.

DATE PAID.	NAME OF COMPANY.	Companies' receipts in state for year.	Rate.	TAX.
April 14	Pacific	$ 8,137.91	1	$ 81.38
April 28	American	131,363.75	1	1,313.64
April 30	Wells-Fargo	18,429.15	1	184 29
May 4	Adams	66,136.10	1	661 36
May 24	United States	168,513 00	1	1,685 13
	Total	$792,579.84	....	$ 3,925.80

Table No. 115—Showing Receipts of Taxes from Express Companies for 1899.

Collected in accordance with section 1346, Code and chapter 31, acts of the Twenty-seventh General Assembly.

DATE PAID.	NAME OF COMPANY.	Companies' receipts in state for year.	Rate.	TAX.
April 26	Pacific	$ 8,418 85	2	$ 168 38
May 13	United States	179,319 73	2	3,586.39
May 16	American	136,969.35	2	2,739.38
May 24	Wells-Fargo	20,560 09	2	411 20
May 29	Adams	67,427 89	2	1,348.56
	Total	$412,693 91		$ 8,253 91

Table No. 116.—Summary of Receipts from Corporations for Biennial Period Ending June 30, 1899.

Receipts from insurance companies, 1898	$ 147,541.02	
Receipts from insurance companies, 1899	156,927.07—	$ 304,468 09
Receipts from telephone companies, 1898	7,626.04	
Receipts from telephone companies, 1899	11,108 84—	18,734.88
Receipts from telegraph companies, 1898-1899		40,213.89
Receipts from express companies, 1898	3,925.80	
Receipts from express companies, 1899	8,253.91—	12,179.71
Grand total of receipts of taxes from corporations		$ 204,064.89

III.—RECEIPTS OF FEES FROM STATE OFFICERS.

Table No. 117—Showing Receipts of Fees from State Auditor.

Collected from insurance companies in accordance with sections 1752 and 191 of the Code, and chapter 31, acts Twenty-seventh General Assembly.

RECEIPTS FROM HON. C. G. McCARTHY.

MONTH COLLECTED.	Statement.	Agents.	General certificate.	General agents.	Publication certificate	Miscellaneous items.	PAID STATE TREASURER. Total.	Date.
1897.								1897.
June	$ 200.00	$ 774.00	.....	.....	.....	.....	$ 974.00	July 3
July	205 00	535.00	$ 12 00	.....	$ 12 00	$ 17 00	781.00	Aug. 2
August	180.00	586 50	7.00	.....	4 00	30.00	807.50	Sept. 2
September	125 00	558.00	.....	.....	.....	12.00	695 00	Oct. 1
October	215.00	460 00	4 00	$ 10.00	8.00	8.50	705.50	Nov. 2
November	238.00	537 50	12.50	26.00	12.00	26.00	852.00	Dec. 2
December	62.50	207.50	2.00	12.00	4.00	38.00	326.00	Dec. 31
Total	$ 1,225.50	$ 3,658.50	$ 37.50	$ 48 00	$ 40 00	$131 50	$ 5,141.00	
1898.								1898.
January	75 00	103.00	.....	.....	.....	24.50	202.50	Feb. 2
February	1,647 50	11,293 00	207 50	.....	254.00	81 00	13.483 00	March 2
March	3.247 50	11.688.00	257 00	150.00	323 50	20.00	15.686.00	April 1
April	1,066 50	2,294 00	36 00	4 00	47 50	41.00	3,489.00	May 3
May	232 50	680.50	7.00	11 00	12 50	20 00	963 50	June 1
May	.....	142 50	.....	.....	.....	.....	142 50	June 10
June	112.50	915.00	6 50	6 00	6 00	23 00	1.069.00	June 30
July	762 50	726 50	2.50	4.00	4.50	17.00	1.517 00	Aug. 1
August	40.00	858 00	1.50	6 00	.50	116.00	1,022 00	Sept. 3
September	359 00	491 00	1 00	2.00	.....	4 50	857.50	Oct. 1
October	227 50	434 50	2.50	12 00	4.00	10 00	690 50	Nov. 2
November	35.00	625.50	.....	.....	.....	50.50	711 00	Dec. 1
December	120.00	285 50	4.00	.....	6.00	48.00	463 50	Dec. 31
Total	$ 7 925 50	$30,537 00	$ 525 50	$195 00	$ 658.50	$455.50	$40,297 00	

RECEIPTS FROM HON. F F MERRIAM

1899.								1899.
January	$ 25.00	$ 138 50	.....	.....	.....	$ 36.50	$ 200.00	Feb. 1
February	3.935.00	20,258.50	$ 355 00	.....	$ 512 00	12.00	25,072.50	March 4
March	1,722 50	4,768 00	271 50	$ 30.00	88.00	53 25	6,943.25	April 5
April	1,700.00	1.324.50	23.50	14 00	32.50	86.00	3,180 50	May 4
May	117.50	1,563.50	2 50	9.00	4 00	150.50	1,853 00	June 1
June	235.00	901.00	8 50	28.00	14 50	34 00	1.221 00	June 30
Total	$ 7.735 00	$28.959 00	$ 661 00	$ 81 00	$ 651 00	$372.25	$38,459 25	
Grand total	$16,886.00	$63.154 50	$1.224 00	$324.00	$1,349.50	$959 25	$83,897 25	

Table No. 118—Showing Receipts of Fees from State Auditor.

Collected from Building and Loan associations in accordance with section 1913 of the Code.

RECEIPTS FROM HON. C. G. McCARTHY.

FOR MONTH OF	Certificate of authority.	Filing annual statements.	Miscellaneous.	PAID STATE TREASURER. Amount.	Date paid.
					1897
June	.....	$ 5.00	.....	$ 5.00	July 3
					1898
January	$75.00	$425.00	$3.00	$503.00	February 2
February	.....	290.00	2.00	292.00	March 2
March	.....	10.00	.....	10.00	April 1
May	.....	.....	1.00	1.00	Dec. 31
Total	$75.00	$725.00	$6.00	$806.00	

RECEIPTS FROM HON. F. F. MERRIAM.

					1899
January	.....	$415.00	$3.00	$418.00	February 2
February	.....	290.00	2.50	292.50	March 1
March	$75.00	70.00	.....	145.00	April 3
April	.....	15.00	.....	15.00	May 4
May	.....	5.00	.....	5.00	June 1
Total	$75.00	$705.00	$5.50	$785.50	

SUMMARY.

Total fees insurance	$83,897.25
Total fees building and loan	1,595.50
Grand Total fees	$85,492.75

Table No. 119—Showing Receipts of Fees from Clerk of Supreme Court.

Collected in accordance with sections 191 and 205 of the Code.

RECEIPTS FROM HON. C. T. JONES.

FOR MONTH OF	PAID STATE TREASURER.	
	AMOUNT.	DATE.
June, 1897	$ 185.00	August 17, 1897.
July, 1897	160.35	August 17, 1897.
August, 1897	126.75	September 4, 1897.
September, 1897	232.40	November 5, 1897.
October, 1897	250.50	December 2, 1897.
November, 1897	182.00	December 2, 1897.
Total	$1,137 00	
December, 1897	318 00	January 3, 1898.
January, 1898	309.75	February 21, 1898.
February, 1898	297.25	March 1, 1898.
March, 1898	229.25	April 22, 1898.
April, 1898	286.75	May 10, 1898.
May, 1898	239.00	June 20, 1898.
June, 1898	253.75	July 2, 1898.
July, 1898	197.25	August 19, 1898.
August, 1898	252.50	September 23, 1898.
September, 1898	361.25	November 28, 1898.
October, 1898	236.25	November 28, 1898.
November, 1898	175.20	December 21, 1898.
Total	$3,158.20	
December, 1898	375 80	January 2, 1899.
January, 1899	226 00	February 11, 1899.
February, 1899	189 50	March 8, 1899.
March, 1899	269.40	June 8, 1899.
April, 1899	305.70	June 8, 1899.
May, 1899	211.75	June 8, 1899.
June, 1899	222.05	June 30, 1899.
Total	$1,800.20	
Grand total	6,095.40	

Table No. 120—Showing Receipts of Fees from Dairy Commissioners.

Collected in accordance with section 2525 of the Code.

DATE PAID.	COMMISSIONERS.	ACCOUNT.	AMOUNT.
July 14, 1897	Hon. W. K. Boardman	Milk dealers' permits	$ 620.00
July 6, 1898	Hon. L. S. Gates	Milk dealers' permits	574.00
June 21, 1899	Hon. B. P. Norton	Milk dealers' permits	675.00
	Total		$1,869.00

Table No. 121—Showing Receipts of Fees from State Entomologist.

Collected in accordance with chapter 53, Acts Twenty-seventh General Assembly.

RECEIPTS FROM HON. H. E. SUMMERS.

FOR MONTHS OF	PAID STATE TREASURER.	
	AMOUNT	DATE.
July, 1898	$ 205.00	September 8, 1898.
August, 1898	227.50	September 21, 1898.
September, 1898	127.50	October 8, 1898
October, 1898	30.00	November 5, 1898.
November, 1898	35 00	December 9, 1898.
December, 1898	15 00	June 6, 1899.
February, 1899	5.00	June 6, 1899.
March 1899	5.00	June 6, 1899.
April, 1899	52.50	June 6, 1899.
May, 1899	5.00	June 6, 1899.
Total	$ 707.50	

Table No. 122—Showing Receipts of Fees from Pharmacy Commission.

Collected in accordance with sections 2585 and 2594 of the Code.

RECEIPTS FROM CHAS. W. PHILLIPS, SECRETARY AND TREASURER.

DATE PAID.	ACCOUNT.	AMOUNT.
July 9, 1897	Itinerant venders' licenses	$ 400.00
October 5, 1897	Itinerant venders' licenses	800 00
	Total	$ 1,200.00
January 8, 1898	Itinerant venders' licenses	2,400 00
April 5, 1898	Itinerant venders' licenses	4,000 00
July 2, 1898	Itinerant venders' licenses	1,000 00
October 4, 1898	Itinerant venders' licenses	2,100.00
	Total	$ 9,500.00
January 3, 1899	Itinerant venders' licenses	2.000 00
April 4, 1899	Itinerant venders' licenses	3,200 00
June 30, 1899	Itinerant venders' licenses	1,800.00
	Total	$ 7,000 00
	Total fees received in period	17,700 00

Table No. 123—Showing Receipts

Collected in accordance with sections 85 and 191 of the

RECEIPTS FROM

FOR MONTH OF—	Articles of incorporation.	Amendments of incorporations.	Certified copies—land office.	Certified copies—secretary's office.
1897.				
June	$ 649.40	$ 188.30	$ 9 00	$ 33.35
July	1,240.80	41.90	9 25	36 95
August	1,078 05	197.15	13.50	23.50
September	761.05	1.50	7 50	13 40
October	1,864.47	4.05	7.50	20 45
November	857.05	10.75	18.25	24 45
Total	$ 6,450.32	$ 443.65	$ 65.00	$ 154.10
December	$ 1,469.00	$ 393.35	$ 9.00	.....
1898.				
January	2,914 95	248.75	16.00	$ 25 50
February	1,238.15	78.40	13.00	24 70
March	2,040 75	31 70	6.00	39.00
April	2,795 65	1,045 35	11.00	42.95
May	730.25	445.40	4.00	24 00
June	1,287.45	112 70	4.50	17 00
July	672 40	79 90	1.50	25 70
August	917.00	32.05	5.00	21.60
September	2,747.25	2,032.20	8.00	8.90
October	3,707.10	15.10	12 50	21 75
November	1,097.40	9.70	6.50	10.20
Total	$ 21,617.35	$ 4,534.60	$ 97.00	$ 261.60
December	$ 2,233.95	$ 34 70	$ 4.50	$ 30.50
1899.				
January	4,403.30	75 65	15.00	22 70
February	3,078.60	1,965 45	13 50	28 80
March	5,109.65	70 95	26.50	31 25
April	2,620.15	67 10	3.00	37.70
May	5,075 25	313.30	13.50	68 30
Total	$ 22,519.90	$ 2,527.15	$ 76.50	$ 218.25
Grand total	$ 50,587.57	$ 7,505.40	$ 238.50	$ 633.95

* Agreement contracts. † Miscellaneous.

of Fees from Secretary of State.

Code, and chapter 40, acts Twenty-seventh General Assembly.

HON. G. L. DOBSON.

Rendition warrants.	Trade-marks.	State commissions.	Notarial commissions.	Certificates.	Extradition papers.	Dissolution notices.	PAID STATE TREASURER. Amount.	Date.
								1897.
.....	$ 2 00	.....	$ 9,950.00	$ 14.25	$ 4.00	.....	$ 10,850 30	July 5
.....	2.00	$ 9.00	11,240 00	10.50	9.00	.....	12,600.90	August 11
.....	2.00	6 00	1,205.00	.....	.....	$ 1.75	2,527.95	September 2
$ 5.00	4 00	3.00	750.00	11 70	.....	.....	1,557 15	October 5
1.00	4.00	5.00	610 00	2 00	.....	.....	2,518.47	November 8
9.00	1.00	100.00	480 00	3.70	.....	.....	1,504.20	December 2
$ 15.00	$16.00	$ 123 00	$ 21,235.00	$ 42.15	$13.00	$ 1.75	$ 31,558.97	
								1898.
$ 4 00	$ 2.00	$ 40.00	$ 425.00	$ 26.45	.....	$ .50	$ 2,369.30	January 5
7.00	3 00	45 00	450.00	6.50	.....	.....	3,716.40	February 4
12.00	2 00	20 00	385.00	11.00	.....	.50	1,784.75	March 4
7.00	2.00	25 00	440 00	18.65	.....	.....	2,603.10	April 5
.....	1.00	15.00	410 00	9 00	.....	.....	4,329.95	May 4
4 00	2.00	10.00	200 00	10.90	.....	.....	1.440.55	June 2
5.00	5.00	15 00	200 00	8.25	.....	.....	1,655 50	July 7
7 00	.....	5.00	185 00	7 00	.....	.....	983.50	August 3
7.00	1.00	5.00	183.00	4.00	.....	.....	1,177.65	September 6
4 00	2.00	5.00	205.00	3.25	.....	.....	5,015.60	October 1
3.00	1.00	5 00	285.00	11.30	.....	.....	4.061.75	November 5
8.00	.....	.....	250.00	9.00	.....	.....	1,390 80	December 3
$ 68.00	$21.00	$ 190.00	$ 3,620.00	$ 120.30	.....	$ 1.00	$ 30,530.85	
								1899.
$ 5.00	.....	$ 5.00	$ 390.00	$ 9.50	.....	$ .50	$ 2,712.65	January 5
6.00	$ 4.00	.....	475.00	14.00	.....	.....	5,016.65	February 9
.....	1.00	5.00	415.00	23 00	.....	.50	5,529.85	March 11
15.00	2.00	5.00	365.00	18.00	$ *.60	$ 1.50	5,645.45	April 8
3.00	2.00	.....	325.00	16.00	†9.32	.....	3.083.77	May 5
.....	6.00	5 00	170.00	11 00	†4.20	.....	5,664.55	June 5
$ 29.00	$15.00	$ 20 00	$ 2,140.00	$ 90.50	$14 12	$ 2.50	$ 27,652.92	
$ 112.00	$52.00	$ 433.00	$ 29.995 00	$ 252.95	$27.12	$ 4.25	$ 89,742.74	

Table No. 124—Showing Receipts of Fees from Superintendent of Public Instruction.

Collected in accordance with section 2631 of the code.

RECEIPTS FROM HON. HENRY SABIN.

FOR PERIOD ENDING.	DIPLOMAS.	CERTIFICATES.	FAILURES	PAID STATE TREASURER.	
				AMOUNT.	DATE.
July 1, 1897	$ 30.00	$ 549.00	$ 6.00	$ 585.00	July 27, 1897
September 27, 1897	15.00	96.00	22.50	133.50	Sept. 28, 1897
Total	$ 45.00	$ 645.00	$ 28.50	$ 718.50	

RECEIPTS FROM HON. R. C. BARRETT.

March 31, 1898	$ 85.00	$ 243.00	$ 18.00	$ 346.00	April 11, 1898
June 1, 2, 1898	15.00	489.00	4.50	508.50	Aug. 19, 1898
June 21, 22, 1898	10.00	84.00	10.50	104.50	Oct. 14, 1898
July 25, 1898	10.00	174.00	16.50	200.50	Nov. 9, 1898
September 1, 1898	10.00	141.00	16.50	167.50	Dec. 9, 1898
March 23, 1899	35.00	243.00	16.00	294.00	March 24, 1899
June 5, 1899	.....	108.00	9.00	117.00	June 6, 1899
Total	$ 165.00	$ 1,482.00	$ 91.00	$ 1,738.00	
Grand total	$ 210.00	$ 2,127.00	$ 119.50	$ 2,456.50	

Table 125—Showing Receipts of Fees for Oil Inspections from Luther A. Brewer, State Inspector.

Collected in accordance with section 1, chapter 52, acts Twenty-fourth General Assembly.

FOR MONTH OF—	PAID STATE TREASURER.	
	Amount	DATE.
May, 1897	$ 376 33	December 3, 1897
June, 1897	47 45	December 3, 1897
July, 1897	374.43	December 3, 1897
August, 1897	260.67	December 3, 1897
September 1897	714 58	December 3, 1897
October, 1897	999 62	January 22, 1898
January, 1898	907 04	April 19, 1898
February, 1898	513 51	April 19, 1898
March, 1898	505 74	May 18, 1898
April, 1898	269.14	June 24, 1898
May, 1898	248 87	July 21, 1898
June, 1898	152 22	July 21, 1898
January 1897	668.36	May 22, 1899
February, 1897	263 18	May 22, 1899
March, 1897	413.89	May 22, 1899
Part April, 1897	4 57	May 22, 1899
Balance April, 1897	127 82	May 22, 1899
November, 1897	1,245 98	May 22, 1899
December, 1897	1,114 56	May 22, 1899
Total	$9,207.96	

Table No. 126.—Showing Receipts of Fees for Oil Inspections from H. M. Pickell, Inspector First District. Headquarters, Des Moines.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 289.80	$ 100.00	$ 118 85	$ 70.95	September 14, 1898
August, 1898	374.00	100 00	125.80	148 20	September 27, 1898
September, 1898	349 80	100.00	125 85	123 95	October 28, 1898
October, 1898	483 40	100 00	142 65	240 75	November 25, 1898
November, 1898	461.70	100 00	139.90	225 80	December 23, 1898
December, 1898	381 60	100.00	140.65	140.95	January 26, 1899
January, 1899	383 30	100.00	137.05	146.25	March 1, 1899
February, 1899	335.50	100 00	138.65	96 85	March 25, 1899
March, 1899	336 40	100 00	128 30	108 10	April 28 1899
April, 1899	287.20	100 00	114.35	72.85	May 24, 1899
May, 1899	308 30	100.00	117 95	90.35	June 21, 1899
Total	$3,995.00	$1,100 00	$1,420.00	$1,465.00	

Table No. 127.—Showing Receipts of Fees for Oil Inspections from Louis Weinstein, Inspector Second District. Headquarters, Burlington.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 269.70	$ 100.00	$ 124.45	$ 45.25	September 14, 1898
August, 1898	237.40	96.85	73.20	67.35	September 27, 1898
September, 1898	288 30	100.00	88 20	100.10	October 28, 1898
October, 1898	355.60	100 00	113.70	141.90	November 25, 1898
November, 1898	252.60	100.00	92.90	59.70	December 23, 1898
December, 1898	257.10	100.00	105.45	51.65	January 26, 1899
January, 1899	249 30	99 82	92.55	56.93	March 1, 1899
February, 1899	211 90	90.47	86 05	35.38	March 25, 1899
March, 1899	296.80	100 00	107.55	89 25	April 28, 1899
April, 1899	188 20	84.55	77.60	26.05	May 24, 1899
May, 1899	189.60	84.90	70.05	34.65	June 21, 1899
Total	$2,796.50	$1,056.59	$1,031.70	$ 708.21	

Table No. 128.—Showing Receipts of Fees for Oil Inspections from Adam Crawshaw, Third District. Headquarters, Clinton.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 217.00	$ 91 75	$ 123 32	$ 1.93	September 14, 1898
August, 1898	251.90	100.00	112 30	39 60	September 27, 1898
September, 1898	266.90	100.00	149.54	17.36	October 28, 1898
October, 1898	278.60	100.00	127.45	51.15	November 25, 1898
November, 1898	256.40	100.00	126.56	29.85	December 23, 1898
December, 1898	282.40	100.00	127.84	54.56	March 2, 1899
January, 1899	272.00	100.00	117.11	54.89	March 1, 1899
February, 1899	254.40	100 00	116.39	38.01	March 23, 1899
March, 1899	280.60	100 00	119 14	61.46	April 28, 1899
April, 1899	256.20	100.00	104.00	52 20	May 24, 1899
May, 1899	256.40	100.00	106.26	50.14	June 21, 1899
Total	$2,872.80	$1,091.75	$1,329.91	$ 451.15	

Table No. 129.—Showing Receipts of Fees for Oil Inspections from S. H. Bauman, Inspector Fourth District. Headquarters, Mt. Vernon.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 265.50	$ 100.00	$ 108.17	$ 57.33	September 14, 1898
August, 1898	294 70	100.00	125 98	68.72	September 27, 1898
September, 1898	319 40	100.00	115.72	103 68	October 28, 1898
October, 1898	369 60	100.00	120.96	148.64	November 25, 1898
November, 1898	370 00	100.00	157 69	112.31	December 23, 1898
December, 1898	343.50	100.00	141.95	101 55	January 26, 1899
January, 1899	274 40	100 00	123.07	51.33	March 1, 1899
February, 1899	252.00	100.00	126.59	25.41	March 23, 1899
March, 1899	289 80	100.00	126.93	62 87	April 28, 1899
April, 1899	270.40	100.00	94.97	75.43	May 24, 1899
May, 1899	257.20	100.00	90.53	66.67	June 21, 1899
Total	$3,306.50	$1,100.00	$1,332.56	$ 873.94	

Table No. 130.—Showing Receipts of Fees for Oil Inspections from F. O. Udall, Inspector Fifth District. Headquarters, Dubuque.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collection.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 198.60	$ 87.15	$ 102.15	$ 9.30	September 14, 1898
August, 1898	244 00	98 50	118.25	27.25	September 27, 1898
September, 1898	256.40	103.00	130.70	25 70	October 28, 1898
October, 1898	290.60	100 00	149.00	41.60	November 25, 1898
November, 1898	296.90	100.00	170.90	26.00	December 23, 1898
December, 1898	298.40	100 00	162 70	35 70	January 26, 1899
January, 1899	283 60	100.00	157.60	26.00	March 1, 1899
February, 1899	245.70	98.92	141 23	5.53	March 25, 1899
March, 1899	247 00	99 25	143 65	4.10	April 28, 1899
April, 1899	215.40	91.35	116 80	7.25	May 24, 1899
May, 1899	179.00	82.25	112 30	.....	
Total	$3,755 60	$1,057.42	$1,505.30	$ 208.43	

Table No. 131.—Showing Receipts of Fees for Oil Inspections from W. D. Hartman, Inspector Sixth District. Headquarters, Waterloo.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 183.70	$ 83.42	$ 44.15	$ 56.13	September 16, 1898
August, 1898	245.00	98 75	39.09	107.16	September 27, 1898
September, 1898	201.40	87.85	31 45	82.10	October 28, 1898
October, 1898	219.70	92 42	38.76	88.52	November 25, 1898
November, 1898	176 80	81 70	42.47	52.63	December 23, 1898
December, 1898	253.40	100 00	40.99	112 41	January 26, 1899
January, 1899	221.20	93 80	34.84	93.56	March 1, 1899
February, 1899	197.60	86.90	28.37	82 33	March 25, 1899
March, 1899	212.20	83 05	38.62	75.53	April 28, 1899
April, 1899	184.50	83 62	33.82	67.06	May 24, 1899
May, 1899	186 50	84.12	32.12	70.26	June 21, 1899
Total	$2,272.00	$ 979.63	$ 404.68	$ 887.69	

Table No. 132—Showing Receipts of Fees for Oil Inspections from J. B. M. Bishop, Inspector Seventh District. Headquarters, Toledo.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 181.00	$ 83.25	$ 49.75	$ 50 00	September 14, 1898
August, 1898	103 90	63.48	35.08	5.34	September 27, 1898
September, 1898	233.30	95 83	43 61	93.85	October 28, 1898
October, 1898	266 30	100.00	68.55	97.75	November 25, 1898
November, 1898	263 70	100 00	67 46	95.24	December 23, 1898
December, 1898	279.70	100 00	67.29	112.41	January 26, 1899
January, 1899	234.40	95.10	58.66	79 64	March 1, 1899
February, 1899	213 90	90 98	52.30	70.62	March 25, 1899
March, 1899	229 80	94 95	53.10	81.75	April 28, 1899
April, 1899	121 10	67.78	38.99	14.33	May 24, 1899
May, 1899	202.20	88 05	44.55	69.60	June 21, 1899
Total	$2,331.30	$ 980.42	$ 579 34	$ 771.54	

Table No. 133.—Showing Receipts of Fees for Oil Inspections from Charles K. Meyers, Inspector Eighth District. Headquarters, Mason City.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 180.60	$ 82.65	$ 42.60	$ 55.35	September 14, 1898
August, 1898	228.10	94.50	42.65	90.95	September 27, 1898
September, 1898	154.20	76.05	24.94	53.21	October 28, 1898
October, 1898	238 20	97.05	45 30	95.85	November 25, 1898
November, 1898	214.50	91 10	36.01	87.39	December 23, 1898
December, 1898	185.40	84.00	48.11	53.29	January 26, 1899
January, 1899	236.60	96.65	39.57	100 38	March 1, 1899
February, 1899	151 00	75 25	30.25	45.50	March 25, 1899
March, 1899	169 30	79.82	41.14	48.34	April 28, 1899
April, 1899	144 20	73 55	30 31	40.34	May 24, 1899
May, 1899	205.10	88.77	41.46	74.87	June 21, 1899
Total	$3,107.20	$ 939 39	$ 428 34	$ 745 47	

Table No. 134.—Showing Receipts of Fees for Oil Inspections from C. F. Gullixson, Inspector Ninth District. Headquarters, Bode.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER	
				Amount.	Date.
July, 1898	$ 162.10	$ 78.02	$ 63 53	$ 21.55	September 14, 1898
August, 1898	241 00	97.75	70 30	72.95	September 27, 1898
September, 1898	229.20	94.80	58.06	76.34	October 28, 1898
October, 1898	242.70	98.17	94.66	49.87	November 25, 1898
November, 1898	243 20	98.30	83.61	61.29	December 23, 1898
December, 1898	307.60	100.00	96 25	111.35	January 26, 1899
January, 1899	231.00	95.25	83 30	53.45	March 1, 1899
February, 1899	196.40	86.60	61.17	48.63	March 25, 1899
March, 1899	186.20	84.05	87.55	14.60	April 28, 1899
April, 1899	206 30	89.07	73 20	44.03	May 24, 1899
May, 1899	217 50	91.87	54.22	71.41	June 21, 1899
Total	$2,463 20	$1,013.88	$ 824 85	$ 624.47	

Table No. 135.—Showing Receipts of Fees for Oil Inspections from F. J. Young, Inspector Tenth District. Headquarters, Denison.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 144.90	$ 73.72	$ 70.75	$ .43	September 14, 1898
August, 1898	119.40	67.35	51.30	.75	September 24, 1898
September, 1898	81.20	57.80	47.12	.....	October 28, 1898
October, 1898	177.50	81.87	70.76	1.60	November 25, 1898
November, 1898	159.90	77.47	40.94	16.50	December 23, 1898
December, 1898	169 30	79.82	77.09	12.39	January 26, 1899
January, 1899	121.20	67.80	55.52	.....	March 1, 1899
February, 1899	158.00	77 00	63.41	17.59	March 25, 1899
March, 1899	83.40	58.35	45.28	.....	April 28, 1899
April, 1899	125.00	68.75	53.38	.....	May 24, 1899
May, 1899	116.70	66.67	39.49	40.50	June 21, 1899
Total	$1,456 50	$ 776.60	$ 614 94	$ 89.76	

Table No. 136.—Showing Receipts of Fees for Oil Inspections from W. A. Welch, Inspector Eleventh District. Headquarters, Sioux City.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount	Date.
July, 1898	$ 283 20	$ 100 00	$ 123 34	$ 59.86	September 14, 1898
August, 1898	274.40	100.00	121.47	52 93	September 27, 1898
September, 1898	254.70	100 00	104.62	50.08	October 28, 1898
October, 1898	362 80	100.00	156 45	106.35	November 23, 1898
November, 1898	348.60	100.00	168 22	80 38	December 23, 1898
December, 1898	293.60	100.00	119.24	74.36	January 26, 1899
January, 1899	385 00	100.00	164.21	120.79	March 1, 1899
February, 1899	264 50	100.00	119.57	44.93	March 25, 1899
March, 1899	326.80	100.00	108.95	117.85	April 28, 1899
April, 1899	231 60	95 40	83.71	53 49	May 24, 1899
May, 1899	269 70	100 00	106.74	62 96	June 21, 1899
Total	$3,291.90	$1,095 40	$1,375.52	$ 823.98	

Table No. 137.—Showing Receipts of Fees for Oil Inspections from Theodore Guittar, Inspector Twelfth District. Headquarters, Council Bluffs.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 266 50	$ 100 00	$ 77.24	$ 89 26	September 14, 1898
August, 1898	257.40	100 00	93.42	63.98	September 27, 1898
September, 1898	264 80	100 00	91.54	73.26	October 28, 1898
October, 1898	307 70	100 00	83 15	124.55	November 23, 1898
November, 1898	283 40	100.00	83.41	100.99	December 23, 1898
December, 1898	310 60	100 00	95.07	115.53	January 26, 1899
January, 1899	229 30	94.82	79 31	55 17	March 1, 1899
February, 1899	203.70	88.42	70 53	44.75	March 25, 1899
March, 1899	250.40	100 00	83 06	67 34	April 28, 1899
April, 1899	218.30	92 37	58.25	67.98	May 24, 1899
May, 1899	239.20	97.30	64 18	77 72	June 21, 1899
Total	$ 2.831 30	$ 1.073.91	$ 878 16	$ 880.53	

Table No. 138.—Showing Receipts of Fees for Oil Inspections from John O'Keeffe, Inspector Thirteenth District. Headquarters, Creston.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 82.00	$ 58 25	$ 34 08	.....	September 14, 1898
August, 1898	198 70	87.17	34 90	$ 76 63	September 27, 1898
September, 1898	139 80	72.45	12.65	54.70	October 28, 1898
October, 1898	177.40	81.85	34.33	61.62	November 25, 1898
November, 1898	165 40	78.85	39 43	47.12	December 23, 1898
December, 1898	157.20	76 80	32.27	48 13	January 26, 1899
January, 1899	165.40	78 85	45 41	41.14	March 1, 1899
February, 1899	107.10	64 27	12 60	30.23	March 25, 1899
March, 1899	170.40	80.10	43.36	46 94	April 28, 1899
April, 1899	113 70	65.92	27.49	20 29	May 24, 1899
May, 1899	91.60	60.40	25.20	6 00	June 21, 1899
Total	$1,569 70	$ 804 91	$ 341.72	$ 432.40	

Table No. 139.—Showing Receipts of Fees for Oil Inspections from C. H. Hare, Inspector Fourteenth District. Headquarters, Oskaloosa.

Collected in accordance with section 2507 of the code.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898	$ 215.30	$ 91.32	$ 156.84	.....	September 14, 1898
August, 1898	186 10	84.02	114.77	....	September 27, 1898
September, 1898	281 80	100.00	109.84	$ 26 41	October 28, 1898
October, 1898	263.40	100.00	140.15	22.25	November 25, 1898
November, 1898	259.60	100.00	142.82	16.78	December 23, 1898
December, 1898	268 20	100 00	136-12	32.08	January 26, 1899
January, 1899	268 20	100 00	155.17	13.03	March 1, 1899
February, 1899	217.90	91.97	102.93	23.00	March 25, 1899
March, 1899	218.70	92.17	132.14	.....	April 28, 1899
April, 1899	181.60	82.90	98.42	.28	May 24, 1899
May, 1899	194 80	86.20	78.61	30 27	June 22, 1899
Total	$3,554.60	$1.028.58	$1,367.81	$ 163.82	

Table No. 140.—Summary of Monthly Collections and Expenses of Oil Inspectors for the Year Ending June 30, 1899.

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	Fees paid state treasurer.
July, 1898	$ 2 942 90	$ 1,229.53	$ 1,233.22	$ 517.34
August, 1898	3,256.00	1,288.87	1,158 51	821 81
September, 1898	3,331.20	1,284 78	1,133 84	880.73
October, 1898	4,032.50	1,351.36	1,385 87	1,272 00
November, 1898	3,756 70	1,327 42	1,391 32	1,012 98
December, 1898	3,788 00	1,340.62	1,391 02	1,056 26
January, 1899	3,554.90	1 322 09	1,343 37	891.56
February, 1899	3,009.60	1,250 78	1,150 06	608.76
March, 1899	3,287 80	1,276 74	1,258.77	778.13
April, 1899	2,743 70	1,195 26	1,004.19	541.30
May, 1899	2,913 80	1,230.53	953 66	745.40
Total	$ 36,607.10	$ 14.097.48	$ 13,4[illegible]8.83	$ 9,126 39

Table No. 141.—Summary of Receipts from Oil Inspections for the Biennial Period Ending June 30, 1899.

NAMES OF INSPECTORS.	Total fees collected.	Fees retained (salary).	Expenses.	Paid state treasurer.
Luther A. Brewer	.....	.....	...	$ 9,287.96
H. M. Pickell	$3,995.00	$1,100.00	$1,420.00	1,465.00
Louis Weinstein	2,796.50	1,056.50	1,081.70	708 21
Adam Crawshaw	2,872.80	1,091.75	1,329.91	451.15
S. H. Bauman	3,306 50	1,100.00	1,332.56	873.94
F. O Udall	2,755 60	1,057 42	1,505.20	293.43
W. D Hartman	2,272.00	976 63	404.68	887.69
J. B. M. Bishop	2,331 30	980.42	579.34	771.54
Charles K. Meyers	2,107.20	939 39	422.34	745.47
C F. Gullixson	2,463 20	1,013.88	834.85	634 47
F. J. Young	1,456 50	776 60	614 94	89 76
W. A. Welch	3,294.90	1,095 40	1,375.50	823 98
Theodore Guittar	2,831.20	1,072 91	878 16	880 53
John O'Keeffe	1,569 70	804 91	341 72	432.40
C H Hare	2,554 60	1,038.58	1,367 81	163 82

Table No. 142.—Summary of Receipts of Fees from State Offices for Biennial Period Ending June 30, 1899.

Received from auditor of state—insurance fees	$33,897.25	
Received from auditor of state—building and loan fees	1,596.50—	$ 35,493 75
Received from clerk of supreme court		6,095.40
Received from dairy commissioner		1,867.00
Received from state entomologist		707.60
Received from pharmacy commission		17,700.00
Received from secretary of state		89,742.71
Received from superintendent of public instruction		2,454.50
Received from state oil inspectors		18,394.35
Grand total of fees for biennial period		$222,399.96

IV. MISCELLANEOUS RECEIPTS.

Table No. 143.—Showing Receipts from Milton Remley, Attorney-General.

Paid in accordance with section 210 of the code.

DATE PAID.	REFERENCE.	AMOUNT
August 8, 1897	From estate of Geo Ridinger (insane)	$ 899 00
September 1, 1897	Costs Oliver P Judkins v. E. A. Gilbert, printing abstracts.	40 00
March 10, 1898	Balance from Geo. Ridinger estate	104.50
	Total	$1,043.50

Table No. 144.—Showing Receipts from the Custodian of Public Buildings, being Proceeds of Sales.

DATE PAID.	CUSTODIAN.	ACCOUNT.	AMOUNT.
October 26, 1897	George Metzgar	Sales paper and old iron	$ 4.00
January 6, 1898	George Metzgar	Sales paper	13 68
April 25, 1898	J. D. McGarraugh	Sales paper	3.70
January 2, 1899	J. D. McGarraugh	Sales carpets, etc	9.00
	Total		$ 30.79

Table No. 145.—Showing Receipts from Johnson Brigham, State Librarian.

DATE PAID.	REFERENCE.	AMOUNT.
August 24, 1898	Refund freight and express charges	$ 11.00
Nov'm'r 25, 1898	Refund drayage on traveling library	.50
January 20, 1899	Old typewriter	10 00
	Total	$ 21 50

Table No. 146.—Showing Receipts from H. F. Bain, Assistant State Geologist.

Paid in accordance with section 2501 of the code.

DATE PAID.	REFERENCE.	AMOUNT.
January 6, 1898	Sale of reports	$ 19.58
October 1, 1898	Sale of reports	22 81
December 31, 1898	Sale of reports	10 22
February 3, 1899	Sale of reports	7.35
	Total	$ 59 96

Table No. 147.—Showing Receipts of Fees Paid by Itinerant Physicians for State Licenses.

Collected under section 2581 of the code.

DATE PAID.	NAME.	ADDRESS.	AMOUNT.
October 27, 1897	A. H. Weber	Des Moines, Iowa	$ 250.00
Novemb'r 10, 1897	Benjamin Rea	Sioux City, Iowa	250 00
January 10, 1898	J. Jackson Orider	Ottumwa, Iowa	250 00
January 18, 1898	E. A. Kegley	Cedar Rapids, Iowa	250 00
April 1, 1898	Edward Thomas Twining	Fort Dodge, Iowa	250.00
July 13, 1898	William Oakley Coffee	Cedar Rapids, Iowa	250 00
July 18, 1898	W. S. Ransom	Des Moines, Iowa	250 00
February 25, 1899	E. A. Kegley	Cedar Rapids, Iowa	250 00
February 28, 1899	Oren O'Neal	Chicago, Illinois	250 00
March 21, 1899	J. Jackson Orider	Ottumwa, Iowa	250 00
May 8, 1899	James Richards	Defiance, Iowa	250 00
	Total		$2,750 00

Table No. 148.—Showing Receipts from the United States Government in Aid of the Soldiers' Home.

April 12, 1898	$ 40,952.97
May 12, 1898	12,675.25
Aug. 22, 1898	8,197.04
Nov. 29, 1898	11,157.18
April 28, 1899	2,732.34
June 24, 1899	25,630.06
Total	$101,344.84

Table No. 149.—Showing Refunds—Spanish War and Defense Fund.

DATE.	BY WHOM PAID.	REFERENCE.	AMOUNT.
Oct. 21, 1898	Col. Sears McHenry, Acting Paymaster-General for Iowa	Forty-ninth Iowa Regiment	$ 183.76
Oct. 21, 1898	Col. Sears McHenry, Acting Paymaster-General for Iowa	Fiftieth Iowa Regiment	121.12
Oct. 21, 1898	Col. Sears McHenry, Acting Paymaster-General for Iowa	Fifty-first Iowa Regiment	81.61
Oct. 21, 1898	Col. Sears McHenry, Acting Paymaster-General for Iowa	Fifty-second Iowa Regiment	39 44
Dec. 10, 1898	M. H. Byers, Adjutant-General	Money paid by state for medicine for Fiftieth Iowa Vol'trs	25.01
Jan. 14, 1899	M. H. Byers, Adjutant-General	Supplies, Camp McKinley	68 32
April 13, 1899	M. H. Byers, Adjutant-General	Overpayment Wabash railroad	8 93
April 13, 1899	M. H. Byers, Adjutant-General	Freight charges, Henderson, Ames Company	12.46
May 15, 1899	L. M. Shaw, Governor	Refund by Federal Governm'nt	91,483 73
June 17, 1899	M. H. Byers, Adjutant-General	From Col. Dows, Forty-ninth Iowa, medical assistance by state	340 65
	Total		$92,370 30

Table No. 150—Showing Receipts of Revenue from Miscellaneous Sources.

DATE.	BY WHOM PAID.	REFERENCE.	AMOUNT.
Aug. 4, 1897	F. N. Chase, secretary Iowa Columbian commission.	Refund	$ 14.97
Oct. 28, 1897	Dr. G. H. Hill, superintendent	Refund, expense Geo. Curtis	20.00
Nov. 17. 1897	C. G. McCarthy, auditor of state	Interest on Roach & Wold notes, land bought of state	1,057.68
Dec. 1, 1897	C. G. McCarthy, auditor of state	Stamp and supply account historical department	130.09
Dec. 6, 1897	A. E Shipley, secretary of executive council	Fees	4.00
Dec. 23, 1897	Treasurer of state	Refund of interest overpaid on warrant No. 10403	8.23
Dec. 31, 1897	G. L. Dobson, secretary of state.	Sale of codes	1,260.00
Jan. 14, 1898	Gov. F. M. Drake	Refund, governor's contingent fund	10 08
Jan. 21, 1898	P. W. Madden, warden	Support fund	4,096 95
Feb. 4, 1898	N. N. Jones, warden	Convict labor	4,000.00
Feb. 4, 1898	N. N. Jones, warden	Premium from sale of endorsed warrants.	124.63
Feb. 9, 1898	Hon. H. J. Nietert	Refund on mileage warrant No. 18662	2.30
Mar. 21, 1898	P. W. Madden, warden	Refund transportation of discharged convicts	433.42
April 28, 1898	George A. Oliver	Contribution to "emergency war fund"	2 50
May 6, 1898	W. K. Boardman, ex-dairy com	Refund, excess payment, office expense	35.50
May 12, 1898	City of Des Moines	Arsenal ground for city library.	15,000.00
June 21, 1898	C. G. McCarthy, auditor of state	Roach & Wold mortgage, land bought of state	18,249.18
Sept. 19, 1898	Mrs. Cora Weed.	Sale of soldiers' monument hand book	19.00
Sept. 28, 1898	A. E. Shipley, secretary of executive council.	Fees	25.50
Dec. 17, 1898	G. L Dobson, secretary of state.	Sale of codes	650.00
Dec. 31, 1898	G. L. Dobson, secretary of state.	Sale of laws	107.00
Feb. 7, 1899	W. T Shaver	Sale of old arsenal	224 25
Feb. 17, 1899	G. L. Dobson, secretary of state.	Sale of codes	260 00
Mar. 8, 1899	W. E. O'Bieness, labor commis'r.	Sale of waste paper	5.25
April 17, 1899	Lewis E. Bolton, per A. H. Davidson	Refund, overpayment claim No. 10686	1.63
May 12, 1899	G. L. Dobson, secretary of state	Sale of codes	340.00
June 29, 1898	F. N. Chase, sec'y Iowa Trans-Mississippi and Int. Ex. com.	Refund, unused appropriation	3,000.00
	Total		$49,022 16

Receipts from transfers of temporary school fund (see table No. 211) $ 1,368 61
Receipts from collateral inheritance tax (see tables Nos. 161-163) 52,799 52
Receipts from state institutions under board of control (see tables No. 167-187) 124,828.95

V. Disbursements and Appropriations of General Revenue for the Biennial Period Ending June 30, 1899.

Table No. 151.—Showing Disbursements of General Revenue in Redemption of Warrants.

Sept. 30, 1897.	State warrants redeemed	$175,950.67	
	Interest paid on same	95.11	$ 176,045.78
Dec. 31, 1897.	State warrants redeemed	683,235 27	
	Interest paid on same	15,026 05	698,261 32
Mar. 31, 1898.	State warrants redeemed	504,256.08	
	Interest paid on same	4,859.53	509,115 61
June 30, 1898.	State warrants redeemed	933,809 39	
	Interest paid on same	19,116.86	954,926 25
Sept. 30, 1898.	State warrants redeemed	212,071.93	
	Interest paid on same	2,486.29	214,558.22
Dec. 31, 1898.	State warrants redeemed	704,712.83	
	Interest paid on same	8,423.23	713,136.06
Mar. 31, 1899.	State warrants redeemed		556,434.97
June 30, 1899.	State warrants redeemed	840,815.17	
	Interest paid on same	7,780.50	848,595 67
June 30, 1899.	Cash on hand		445,002 37
	Total disbursements in redemption of warrants		$4,613,287.21
	Total disbursements in payment of interest		67,786 57
	Grand total of disbursements for biennial period		$5,116,076 25

Table No. 152.—Showing Expenses of the Judiciary for the Biennial Period Ending June 30, 1899.

Attorney-General—		
Salary	$ 7,375.00	
Per diem	792.23	
Traveling expenses	46.90	
Clerks' fund	2,164.53	
Legal assistance	2,715.00	$ 13,093.64
Clerk Supreme Court—		
Salary	4,400.02	
Deputy	3,000 00	
Clerks' fund	4,049.99	11,450.01
District Judges—		
Salaries		259,427.12
Supreme Court Judges—		
Salaries	48,000.12	
Contingent fund	3,568.47	51,568 59
Supreme Court Reporter—		
Salary	6,700 00	
Clerks' fund	600.00	7,300 00
Total expenditures for Judiciary		$ 342,839 36

Table No. 153.—Showing the Expenses of the Legislature for the Biennial Period Ending June 30, 1899.

Twenty-seventh General Assembly—		
Members' salaries	$ 82,225 00	
Officers' salaries	33,708.50	
Extra employes	2,486 00	
Members' mileage	2,097.00	
Total expenditures for the Legislature		$ 120,516.50

Table No. 154.—Showing the Expenses of the Executive Officers for the Biennial Period Ending June 30, 1899.

Adjutant-General—		
Salary	$ 3,000.00	
Clerks'	6,896.61—	$ 9,896.61
Auditor of State—		
Salary	4,400 02	
Executive council	999 98	
Deputy	3,000.00	
Clerks'	15,292.66—	23,692.66
Board of Health		10,055.81
Commissioner of Labor—		
Salary	3,000.00	
Deputy	2,000.02	
Expenses	696.90—	5,696.92
Commissioners of Pharmacy—		
Enforcement of Law		2,149.09
Dairy Commissioner—		
Salary	2,873.50	
Expenses	6,447.01—	9,320.51
Entomologist		1,017.47
Executive Council Clerks'		4,328.98
Fish and Game Warden—		
Salary	2,400.00	
Expenses	6,411.07—	8,811.07
Governor—		
Salary	6,000.00	
Executive council	999 98	
House rent	1,200.00	
Secretary	3,000.00	
Payment of counsel	200.00	
Contingent	10,286.29—	21,686.27
Mine Inspectors—		
Salary	7,179.99	
Expenses	2,799 07	
Clerks'	895.00	
Board of Examiners	346.60—	11,220.66
Oil Inspector—		
Salary		2,000.00
Railroad Commissioners—		
Salary	13,699.25	
Secretary	3,000 00	
Expenses	6,328.92—	23,028.17
Secretary of State—		
Salary	4,400.02	
Executive council	999.98	
Deputy	3,000 00	
Clerks'	9,347.60	
Clerk land office	2,300.00—	20,047.60
Superintendent Public Instruction—		
Salary	4,400.02	
Deputy	3,000.00	
Clerks'	3,347.50	
Traveling expenses	425.90	
Account of School Journal	185.60—	11,359.02
Superintendent of Weights and Measures—		
Salary		100.00
Treasurer of State—		
Salary	4,400.02	
Executive council	999.99	
Deputy	3,000 00	
Clerks'	6,461.97—	14,861.98
County Attorneys—		
Collecting collateral inheritance tax		1,519.21
State Veterinary Surgeon—		
Assistants and expenses		7,823.25
Total expenditures for Executive departments		$ 188,615.28

Table No. 155.—Showing Expenses of the State Institutions for Biennial Period Ending June 30, 1899.

EDUCATIONAL INSTITUTIONS.

State University—		
Improvements	$ 1,760.33	
Endowment	5,000.00	
Regents	5,854.25	
Support	149,470.96	
Special University fund	72,400.00—	$ 234,485.54
State Normal—		
Improvements	8,200.00	
Contingent and repair	16,000.00	
Secretary	180 20	
Trustees	2,209.40	
Teachers	62,495.00—	89,084.60
Teachers' Institutes		10,200.00
Agricultural College—		
Financial agent	3,764.09	
Trustees	5,091.80	
Experiments	644.72	
Improvements	28,971.01	
Repairs	302 96	
Support	25,957.28—	64,731.86
Board of Educational Examiners		1,630.57
Total expenditures for educational institutions		$ 400,232.57

REFORMATORY INSTITUTIONS.

Industrial School for Boys—		
Improvements	$ 10,477.59	
Support	112,536.33—	$ 123,013.92
Industrial School for Girls—		
Improvements	2,116.61	
Support	41,249 27	
Trustees (both institutions)	692.13—	44,058.01
Total expenditures for reformatory institutions		$ 167,061.93

PENAL INSTITUTIONS.

Penitentiary, Anamosa—		
Improvements	$ 39,943.69	
Officers and guards	102,390.98	
Support	122,476 04	
Escaped convicts	12.50	
Library	1,461.51	
Transportation	2,430.66—	$ 268,614.38
Penitentiary, Ft. Madison—		
Improvements	10,147 23	
Officers and guards	74,955 83	
Support	39,834 59	
Library	344.92	
Inspection	146 13	
Transportation	2,097 01—	127,525.71
Total expenditures for penal institutions		$ 396,140.09

INSANE HOSPITALS.

Cherokee—		
Commissioners	$ 1,600.62	
Buildings, etc	261,940.21—	$ 263,540.83
Clarinda—		
Improvements	70,798.95	
Support	229,594 03	
Trustees	1,522.60—	301,915.58
Independence—		
Improvements	18,527.36	
Support	292,600.26	
Trustees	918.75—	312,046.37
Mt. Pleasant—		
Improvements	17,603.01	
Support	260,911.52	
Trustees	1,009.72—	279,524.25
Total expenditures for insane hospitals		$1,157,027.03

CHARITABLE INSTITUTIONS.

Benedict Home		$ 7,256.71
College for the Blind—		
Improvements	$ 4,493.00	
Trustees	1,136.40	
Teachers	10,307 59	
Support, etc	49,558.17—	65,500.16
Industrial Home for Blind—		
General support	25,773.77	
Trustees	1,012.10—	26,785.87
Feeble-Minded Institution—		
Improvements	60,975 84	
Support	196,732 84	
Clothing	12,685.54	
Ordinary expenses	16,500.00	
Trustees	1,010 09—	287,904 31
Orphans' Home—		
Improvements	7,167.17	
Support	98,999.66	
Trustees	725.39—	106,892.22
Soldiers' Home—		
Improvements	15,527.00	
Special contingent	429.82	
Transportation	1,136 10	
Support and salaries	149,444.91—	166,587.83
School for Deaf—		
Improvements	540.99	
Support and clothing	101,3 2.85	
Teachers	12,613 36	
Trustees	739.05—	115,246.25
Total expenditures for charitable institutions		$ 776,173 35

MISCELLANEOUS INSTITUTIONS.

Agricultural societies		$ 44,510.23
Farmers' institutes		5,589.12
National Guards—		
Militia	$ 72,289.04	
Militia storage	651.09—	72,940.13
Weather Service		5,325.68
Geological Survey—		
Salaries, etc	8,330.17	
Expenses	9,603.15—	17,933.32
State Library—		
Librarian's salary	2,400 00	
Assistants and clerks	4,717.50	
Cataloging books	999.14	
Repairs	250 00	
Circulating library	1,600 00	
Purchase of books	10,000.00—	19,966.64
State Historical Society	2,030.60	
State Historical Department—		
Historical collections	11,750 98	
Historical building	20,154.49	
Historical building site	15,000.00—	48,905.47
State Horticultural Society		3,500.00
Board of Control—		
Members' salaries	11,124 99	
Secretary's salary	1,625.00	
Traveling expenses	429 46	
Expenses	885.70	
Clerks	10,187 75	
Bulletins	306.00—	24,558.90
Investigating Committee		2,013.76
Total expenditures for miscellaneous institutions		$ 245,243.30

Table No. 156.—Showing the Incidental Expenses of the State Government for the Biennial Period Ending June 30, 1899.

Printing and Binding—		
State binder	$ 37,793.37	
Editing, annotating and publishing code	37,493.54	
State printer	54,991.22	
Publishing constitutional amendment	1,135.75	
Publication of acts, code, section 36	336.49	
Total		$ 131,759.47
Custodian expenses, Capitol repairs, janitors, etc.—		
Custodian's salary	$ 3,000.00	
Chief of Police	1,800 00	
Engineer	2,325.00	
Carpenter	2,000 00	
Night watchmen	3.600.00	
Firemen	6,695.00	
Elevator tender	1,200.00	
Janitors and other employes	22,861 54	
Capitol repairs and miscellaneous expenses	13,080 20	
Total		56,561 74
Sundries—		
Arrest of fugitives	$ 10,012.03	
Reward for arrest of murderers	500.00	
For non-resident insane	849 85	
Transfer of convicts and insane	341 16	
Extermination of Russian thistle	20.10	
New Orleans Exposition claims	12,000.00	
Trans-Mississippi Exposition	34,000.00	
Silver service, battleship "Iowa"	5,000 00	
Spanish-America War	141,532.43	
Gray uniforms	57.00	
Interest on school fund loans	1,368.61	
Relief of Hull	480.00	
Relief of Metz	540 00	
Iowa and Missouri boundary	54.22	
Soldiers and Sailors' monument	9,084.50	
Mail carriers	1,375.00	
Telegraph and telephone	1,006.15	
Express, freight and drayage, etc	4,583.57	
Miscellaneous	52,241.52	
Special appropriations, Twenty-second General Assembly	872.50	
Special appropriations, Twenty-sixth General Assembly	1,069.76	
Special appropriations, special session, Twenty-sixth General Assembly	998.00	
Special appropriations, Twenty-seventh General Assembly	12,315 91	
Total		$ 290,203.31
*Grand total of warrants issued for all purposes		$4,272,204.98

*Inclusive of Special University warrants, amounting to $72,400.

Table No. 157.—Showing Monthly Transactions of the Treasury Relating to Receipts of Revenue, Warrants Issued Thereon, Warrants Redeemed and Endorsed for the Biennial Period Ending June 30, 1899.

YEAR.	REVENUE COLLECTIONS.	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARR'NTS ENDORS'D.
1897.				
July	$ 64,223 31	$ 148,328.12	$ 57,309.69	$101,259 99
August	64,404 33	211,397.51	44,070 97	178,284.31
September	74,043.51	150,561 61	74,665.12	75,371.54
Quarter	$ 202,671.15	$ 510,287.24	$ 176,045 78	$354,915 84
October	$ 458,591.93	$ 125,471.02	$ 416,599.73	$112,191.15
November	188,859 24	254,182.74	85,035 53	158,763.50
December	71,157.29	105,160 98	196,626.06	.....
Quarter	$ 743,608 46	$ 484,814 74	$ 698,261.32	$270,954.65
1898.				
January	$ 148,198 10	$ 265,691 21	$ 130,529.96	$207,264 50
February	181,441.26	262,645.15	147,099.37	112,955 26
March	163,101 82	196,258.46	217,747 26	43,142 46
Quarter	$ 492,741.18	$ 724,594.82	$ 495,376.59	$363,362 22
April	$ 674,192 73	$ 134 641.74	$ 567,767.32	$ 73,861.05
May	167,440.71	249,121 62	89,277.12	176,514.24
June	68,842 67	245,120 67	302,115 40	172,561.32
Quarter	$ 910,477.11	$ 628,784.03	$ 959,159 84	$422,936.61
July	$ 45,421.53	$ 108,813 01	$ 60,639.95	$ 47,118 48
August	122,658.99	115,384.17	34,947 54	67,715 96
September	87,114.81	137,734.31	128,476.16	117,165.69
Quarter	$ 255,195.33	$ 361,931.49	$ 224,063 65	$232,000.13
October	$ 542,283 81	$ 138,000.41	$ 375,385.67	$ 56,051.38
November	170,138 19	132,048.66	249,850.61	.....
December	94,053.53	191,587.76	87,899.58	130,071.72
Quarter	$ 806,475.53	$ 461,636.83	$ 713,136.06	$186,123.10
1899.				
January	$ 165,476.17	$ 279,410.12	$ 238,633.19	$ 33,568 80
February	192,218.35	156,013.19	163,000.81	.....
March	224,165.72	153,970 86	152,892.95	.....
Quarter	$ 581,860 24	$ 589,394 17	$ 554,526.95	$ 33,568 80
April	$ 712,091 06	$ 125,338 16	$ 536,191.96	.....
May	276,569.61	162,235.07	164,796 89	.....
June	97,773.62	150,978.38	149,574 84	.....
Quarter	$1,086,374.39	$ 438,551.61	$ 850,503.69	.....
Grand total	$5,079,403 29	$4,199,994 93	$4,671,073.88	.....

Table No. 158.—Assignment of Iowa Revenue Warrants Endorsed for Lack of Funds Between August 1, 1898, and January 1, 1899.

Allotted under award of August 2, 1898.

Number.	NAME OF BIDDER.	ADDRESS.	Amount of bid.	Rate.	AM'T AWARDED.	Rate.	WARRANTS ASSIGNED. Date.	WARRANTS ASSIGNED. Amount.
1	Home Savings bank	Des Moines	$ 20,000 10,000 10,000	4.99 4 49 3 99	$ 10,000	3.99	August 5 August 6	$ 4,634 68 5,740 26
	Total		$ 40,000		$ 10,000	3.99		$ 10,374 94
2	German American Savings bank	Burlington	$ 10,000 10,000 10,000	4.00 4.50 5.00	$ 10,000	4.	August 15	$ 9,978.98
	Total		$ 30,000		$ 10,000			$ 9,978.98
3	First National bank	Mt Pleasant	$ 15,000	4.00	$ 15,000	4.	August 20 September 3	$ 4,956.99 10,027.72
	Total		$ 15,000		$ 15,000			$ 14,984.61
4	Valley National bank	Des Moines	$ 10,000 10,000 10,000	3.89 3.94 3.99	$ 10,000 10,000 10,000	3.89 3.94 3.99	August 9 August 15 September 17 October 23	$ 5,997.05 4,157.69 8,416.03 10,000.00
	Total		$ 30,000		$ 30,000			$ 28,570.77
5	Second National bank	Dubuque	$ 100,000	4 00	Pro rata share with Nos 6 and 7 of bal. up to amount bid for.	4.	August 30 September 15 October 24 December 21	$ 14,554.91 16,302 34 15,149 93 49,664 96
	Total		$ 100,000					$ 95,672.14

6	Iowa State National bank	Sioux City	$ 100,000	4.00	Pro rata share with Nos. 5 and 7 of bal. up to amount bid for.	4.	August 24 September 19 October 26 December 22 December 26	$ 12,000.00 20,081.06 14,884.82 28,529.68 21,321 54
	Total		$ 100,000					$ 96,817.10
7	Jacob Strauss & Co	Cleveland, Ohio.	$ 300,000	4 00	Pro rata share with Nos. 5 and 6 of bal. up to amount bid for.	4.	August 18 September 9 September 15 September 19 October 22 December 21	$ 5,695.47 27,940.43 9,475 01 21,923.10 16,016.63 30,555 54
	Total		$ 300,000					$ 111,606.18

Assignment of Warrants Endorsed in January, 1899.

Jacob Strauss & Co	Cleveland, Ohio.				4.00	January 13	$ 33,568.80

Table No. 159.—Recapitulation—General Revenue.

Receipts from counties—		
State revenue	$3,245,713.85	
Insane	727,560.11	
Blind	1,299.21	
Deaf	5,094.39	
Feeble-Minded	19,275.67	
Orphans' Home	56,834 52—	$4,055,767.75
Corporation taxes—		
Insurance companies	304,468.09	
Telephone companies	18,734.88	
Telegraph companies	40,213.89	
Express companies	12,179.71—	375,596.57
Fees from state officers—		
Auditor of State	85,493.75	
Clerk Supreme Court	6,095.40	
Dairy Commissioner	1,869.00	
State Entomologist	707 50	
Pharmacy Commission	17,700 00	
Superintendent of Public Instruction	2,456 50	
Secretary of State	89,742.74—	204,064.89
Fees from oil inspectors		18,334.35
Various state offices		1,153.35
Fees from itinerant physicians		2,750.00
Federal aid to Soldiers' Home		101,344 84
Refunds—Spanish war and defense fund		92,370.20
Transfers from temporary school fund		1,368.61
Collateral inheritance tax		52,799.52
Receipts from state institutions (under board of control)		124,823.95
Miscellaneous		49,022.16
Total revenue received from all sources		$5,079,403.29
Balance on hand July 1, 1897		36,672.96
Total		$5,116,076 25
Total State Auditor's warrants redeemed	4,613,287.31	
Interest paid on same	57,786.57	
Cash balance at close of business June 30, 1899	445,002.37	
Total		$5,116,076 25

Division.

COLLATERAL INHERITANCE TAX

Table No. 160.—Showing Estates Reported to the Treasurer of State as Liable for the Collateral Inheritance Tax up to June 30, 1899.

ADAIR COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
December 14, 1897	Christine Rectenbaugh	Martin Bower, Ex.	H. G. Lynch, Co. Clerk	Tax paid.
October 12, 1898	E. O. Garmon	W. C. Garmon	J. C. Mason, J. P.	

ADAMS COUNTY.

May 7, 1898	Emma E. Van Arsdale	W. H. Cramner, L. E. Holdman, Adm's	D. H. Meyerhoff, Co Atty	Tax paid.
October 21, 1898	Annabell R. Ewing	F. D. Ewing, Adm.	D. H Meyerhoff, Co. Atty.	

ALLAMAKEE COUNTY.

August 5, 1898	John Nicholson	Elisabeth Nicholson	W. R. Kinnaird, Cashier.	
December 1, 1898	Bessie Huestis	J. N. Eddy	W. O. Bock, Co. Clerk.	
January 30, 1899	Louisa Wabar	H. W. Helming, Ex.	H. H. Stilwell, Co. Atty	Tax paid.
June 12, 1899	Martha Downs	John Short, Adm.	Ellison Orr, Co. Clerk.	
June 15, 1899	Frederika Sunderland	H F. Offer	Ellison Orr, Co. Clerk.	
June 15, 1899	Peter Anderson	T. G. Faegre, Ex	Ellison Orr, Co. Clerk.	
June 15, 1899	Michael Liddy	Mary Redding, Ex.	Ellison Orr, Co. Clerk.	
June 15, 1899	Minerva Cole	John D. Cole, Adm	H. H. Stilwell, Co. Atty.	

APPANOOSE COUNTY.

April 26, 1899	Arabella Sloss	C. E. Field, Adm.	J. M. Wilson, Co. Atty.	
April 26, 1899	James H. Gough	James Fraxler, Adm.	J. M. Wilson, Co. Atty.	Tax paid
April 26, 1899	Mathew Dinning	H. and D. Dinning	J. M. Wilson, Co. Atty.	Not liable for tax.

AUDUBON COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

BENTON COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

BLACK HAWK COUNTY.

February	1, 1898	Simon Wagner	Robert Wagner, Adm.	J. E. Wettstein, Cashier	Tax paid.
August	2, 1898	Charles W. Baldwin	Caroline E. Baldwin	S. B. Reed, Co. Atty	Life estate.
August	2, 1898	Eldora A. King	Louisa M. Hallowell, Ex	S. B Reed, Co Atty.	
August	2, 1898	Thomas Moore	W. H McClure, Ex	S. B. Reed, Co. Atty	Life estate.
August	2, 1898	Esther Helton	A. J. Edwards, Ex	S. B. Reed, Co. Atty.	
August	2, 1898	Katharina Uhren	C. W. Brown, Adm	S. B. Reed, Co. Atty.	
August	2, 1898	John A Sieberts	W. H Steimel, Adm	S. B. Reed, Co. Atty	Tax paid.
August	2, 1898	Helen F. Eustis	H. C. Hemenway, Atty	S. B. Reed, Co. Atty.	
May	26, 1899	David Emmett	Patrick Emmett, Ex	S. B Reed, Co. Atty.	
June	8, 1899	Josiah F Breyfogle	S Curt Lewis, Ex	S. B. Reed, Co. Atty.	
June	8, 1899	Beulah D. Waterman	F. D. Peirce, Adm	S. B. Reed, Co Atty.	
June	8, 1899	William C. Watrous	H. D. Ford, George Watrous, Exs	S B. Reed, Co. Atty.	
June	8, 1899	Stacy Scroggy	A. J. Edwards, Adm	S B. Reed, Co. Atty.	
June	8, 1899	Louis Severn		S. B. Reed, Co. Atty.	
June	8, 1899	Cornelius McCarty	O. E Mullarky	S. B Reed, Co. Atty.	
June	8, 1899	John S. Holmes	James Holmes, Jr.	S. B. Reed, Co Atty	Life estate.
June	8, 1899	Martin N. Dayton	C. N. Rodenbach, Tr	S. B. Reed, Co. Atty.	
June	14, 1899	Francis Hulme	William Emerson, Adm.	S. B Reed, Co. Atty.	
June	14, 1899	Fannie E Burr	Laura J. Fox, Adx.	S. B. Reed, Co. Atty.	
June	14, 1899	Elizabeth M. McAllister	Walter McAllister	S. B. Reed, Co. Atty.	
June	14, 1899	Delia J Henderson	M. W. Bartlett	S. B. Reed, Co. Atty.	
June	14, 1899	Eunice D Coburn	Hemenway & Martin, Attys	S. B. Reed, Co. Atty.	
June	14, 1899	George Ellis	J. O Gates, Adm	S. B Reed, Co. Atty.	
June	14, 1899	George Satchell	H. B. Hoxie, Adm	S. B. Reed, Co. Atty.	

BOONE COUNTY.

December	14, 1898	Albert Samson	J. H. Herman, Adm	J. H. Herman, Cashier	Tax paid.
January	24, 1899	John W. McMeehan	James McMeehan	C. I. Sparks, Co. Atty.	

BREMER COUNTY.

March	31, 1898	Geo. Taylor	Henry Kasemeir, Adm	Henry Kasemeir	Tax paid.
March	15, 1899	Mary J. Diamond	A. J Wile, Ex	J. Y. Hazlett, Co. Atty.	
March	27, 1899	Sarah W. Taylor	A. M. Crail, Ex	J Y. Hazlett, Co. Atty.	
April	6, 1899	Geo. Watts	Robt. A Watts, W. H.McCumber, Exs	J. Y. Hazlett, Co. Atty.	

BUCHANAN COUNTY.

DATE REPORTED.		ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
June	13, 1898	Carolina McGarry	J. E. Cook, Ex	C. E. Ransier, Co. Atty.	
December	22, 1898	Fred C. Woodworth	Mary B. Reynders	C. E. Ransier, Co. Atty.	
January	25, 1899	Mary Maloney	F. S. Griffin	H. W. Holman, Co. Atty.	
February	18, 1899	Martin Connelly	Thomas Shields	C. E. Purdy.	
February	23, 1899	Sarah Baldwin	A. B. Edwards	C. E. Purdy.	
June	14, 1899	F. J. Everett	F. G., C. B and M. B. Everett, Exs	H. W. Holman, Co. Atty.	

BUENA VISTA COUNTY.

January	24, 1898	A. H. Chipp	D. T. Edwards, Adm	D. T. Edwards.	
April	26, 1898	Martha Stina Olsen.	N. P. Helberg, Ex	S. C. Bradford, Co. Clerk	Tax paid.
April	26, 1898	Carrie Stevens	J. T. Norton, Adm	S. C Bradford, Co. Clerk	Not liable for tax.
April	21, 1898	Winfred T. Bell	S. T. Goltry, Adm	F. F. Faville, Co. Atty	Tax paid.
April	21, 1898	M. C. Reed	A. W. Jones, Adm.	F. F. Faville, Co. Atty.	
April	21, 1898	Margaret Hansen	Victor Hanson, Adm	F. F. Faville, Co. Atty	Not liable for tax.
February	4, 1899	Mina Mork	Edward Larsen, Ex	H. F. Shultz, Co. Atty.	
February	4, 1899	John Brailey	Samuel Parker, Ex	H. F. Shultz, Co. Atty.	
February	4, 1899	Edward Crane	J. A. Crane, Adm	H. F. Shultz, Co. Atty.	
February	20, 1899	Charles F. Quirk	Sanford H. Steele, Ex	H. F. Shultz, Co. Atty.	
March	6, 1899	Samuel Schneider		H. F. Shultz, Co. Atty	Life estate.

BUTLER COUNTY.

December	8, 1897	Delos Fuller	F. W. Pauiger, Adm	W. O. Thompson, Jr, Co. clerk	Tax paid.
May	6, 1898	John J. Flynn	Jerry J. Flynn, Adm	Geo. A. McIntyre, Co. Atty	Tax paid.
May	6, 1898	Gaspar T. Husband	Mary L. Husband, Ex	Geo. A. McIntyre, Co. Atty	Not liable for tax.
May	6, 1898	Wm. M. E. Fisher	J. H. Carter, Ex	Geo. A. McIntyre, Co. Atty.	
May	6, 1898	Ricke Tellingheusen	Otille Tellingheusen	Geo. A. McIntyre, Co. Atty.	
May	6, 1898	James E. Hunter	N. M. Hunter, Adm	Geo. A. McIntyre, Co. Atty.	
January	31, 1899	Patrick McCormick	Michael McCormick	M. L. Palmer, Co. Clerk.	
August	30, 1899	Dr. Jas. B Herron	John Dalzell, Exr	Craig, Ray & Hyde, Attys.	

CALHOUN COUNTY.

April	26, 1898	Geo. W. Pierce	J. Emerson, Adm	B. B. Foster, Co. Atty	Tax paid.
December	21, 1898	Adam Van Valkenburg	E A. Richards, Ex	B B. Foster, Co. Atty.	
January	30, 1899	Henry J. Griswold	Mary E. Griswold, Geo A. Griswold, Exs	W. E. Gray, Co. Atty	Tax paid.
April	11, 1899	Catherine R. Negley	Henry H. Negley, Rob't B. Petty, Exs	W. E. Gray, Co. Atty.	

CARROLL COUNTY.

May	10, 1897	D. H. Lehmkuhl	George Tank, Adm	A. T. Bennett, Cashier.	Tax paid.
March	14, 1898	C. L. Schulte	Jos. N. Schulte	W. H. Mohr, Co. Clerk.	
February	25, 1899	Casper Schneider.	Barney Wessling, Adm	F. M. Powers.	

CASS COUNTY.

April	10, 1899	Geo. N. Scoville	Julia A. Scoville	Swan & Bruce, Attys.	Tax paid.
August	8, 1899	Nancy J. McCrea	W. T. Rankin, Adm.	Jas. B. Bruff. Atty.	

CEDAR COUNTY.

January	17, 1899	Jane Kizer.	J. H. Coutts	I. J. Hamiel, Co. Clerk.	Not liable for tax.
February	18, 1899	Catherine H. Thompson	Wm. Mather	I. J. Hamiel, Co. Clerk	Tax paid.
January	9, 1899	S. C. Bowman	Wm. Bierkamp	I. J. Hamiel, Co. Clerk	Tax paid.

CERRO GORDO COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

CHEROKEE COUNTY.

November	11, 1898	J. A. Wade	Z. A. Wellman, Adm	Thomas McCulla, Co. Atty.	
November	11, 1898	Mary Homes.	R. B. Holmes, Ex	Thomas McCulla, Co. Atty.	
November	11, 1898	Sylvester Bennett	James C. Donnell, Adm	Thomas McCulla, Co. Atty.	
November	11, 1898	Jenny Hickey	W. H. Hickey, Ex.	Thomas McCulla, Co. Atty.	
November	11, 1898	F. E. Whitmore	Emma E. Whitmore	Thomas McCulla, Co. Atty.	Tax paid.
February	24, 1899	Margaret Haslet	A. R. Molyneux, Ex.	Thomas Mc Culla. Co. Atty.	

CHICKASAW COUNTY.

March	**21, 1899**	**Henrietta Warren**	**W. L. Turner**	**M. E. Geiser, Co. Atty.**	

CLARKE COUNTY.

July	27, 1898	Martha S. Howe	Sarah A. Tenderwood / John W. Richards } Exs.	C. T. Hardinger, Co. Atty.	
December	31, 1898	Charles Howe	John W. Richards	C. T. Hardinger, Co. Atty.	

CLAY COUNTY.

May	**9, 1898**	**Geo. H. Newman**	**J. N. Newman**	**G. H. Martin, Co. Atty.**	**Tax paid.**
November	**5, 1898**	**Thomas Crain**	**G. G. Beck**	**G. H. Martin. Co. Atty.**	**Tax paid.**
June	**2, 1898**	**A. J. Modig**	**H. S. Parker, Ex.**	**Robt. M. Bush.**	

CLAYTON COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE	REPORTED BY—	REMARKS.
May 5, 1898	Mary Karwin	M. F. Fitzpatrick	T. M. Davidson, Co. Atty	Tax paid.
May 5, 1898	Edwin R. Barron	C. H. Barron, Thos. Updegraph, Geo. W. Benton } Exs	T. M. Davidson, Co Atty.	
May 5, 1898	Peter Braker	Andrew Braker, Adm	T. M. Davidson, Co. Atty	Not liable for tax.
May 5, 1898	John Sullivan	James Sullivan, Ex	T. M. Davidson, Co. Atty	Not liable for tax.
May 5, 1898	John Kampmeyer		T. M. Davidson, Co. Atty	Life estate.
May 5, 1898	Dominick Willmes	Nicholas Willmes	T. M Davidson, Co. Atty.	
May 5, 1898	John Becker	Herman Ihm	T. M. Davidson, Co. Atty.	
May 5, 1898	Emma A. Babcock	Marion E. Taylor	T. M. Davidson, Co. Atty	Tax paid.
September 20, 1898	Michael Needham	Kate McMorrow, Ex	T. M. Davidson, Co. Atty.	
September 20, 1898	Mary Winkels	Joseph Huene, Ex	T. M. Davidson, Co. Atty.	
September 20, 1898	Peter Willmes	Peter J. Willmes, Adm	T. M. Davidson, Co. Atty	Tax paid.
July 12, 1898	James Rogers	Ann Rogers, Adm.	T. M. Davidson, Co. Atty.	
July 12, 1898	Henry Strause	Charles E. Daniels, Adm	T. M. Davidson, Co. Atty	Tax paid.
September 21, 1898	Elizabeth Martl	Adolph Baumgartner	T. M. Davidson, Co. Atty	Tax paid.
February 8, 1899	Emily Hendrickson	Nels Nelson, Ex.	T. M. Davidson, Co. Atty	Tax paid.
February 10, 1899	Margaret Knight	Robert Quigley, Adm.	T. M. Davidson, Co. Atty	Not liable for tax.
March 2, 1899	Mary H. Carter	Julius L. Preston	T. M. Davidson, Co. Atty.	
March 20, 1899	Jurgen Gastram		T. M. Davidson, Co. Atty.	
March 29, 1899	Lucy Partch	R. E. Price, Ex	T. M. Davidson, Co. Atty.	
March 29, 1899	James Partch	R. E. Price, Ex	T. M. Davidson, Co. Atty.	
March 30, 1899	Samuel H. Buck	W. W. Smith, Cynthia Buck } Exs	T. M. Davidson, Co. Atty.	
April 11, 1899	Thomas L. Wilson		T. M. Davidson, Co. Atty.	
May 24, 1899	William Lambeck	Henry Rademacher, Adm	T. M. Davidson, Co. Atty.	

CLINTON COUNTY.

December 8, 1898	E. M. Davis	William Holmes, Ed Holmes } Adms	C. H. George, Co. Atty	Tax paid.
December 8, 1898	Sarah Elizabeth White	D. Armentrout, Ex	C. H. George, Co. Atty.	
December 8, 1898	John Collins	Patrick Hogan	C. H. George, Co. Atty.	
December 8, 1898	John Garton	Stephen Briggs, Adm	C. H. George, Co Atty.	
March 29, 1899	Thomas Keirnan	Mark Ooney, Thomas Mustock } Exs	C. H. George, Co. Atty	Tax paid.
April 7, 1899	Phoebe Stine	Henry Guenther	C. H. George, Co. Atty.	
April 7, 1899	Thomas McHale	P. B Wolf, Ex.	C. H. George, Co. Atty.	
May 31, 1899	Michael Meagher	J. Alexander Smith, Adm	C. H. George, Co. Atty	Tax paid

CRAWFORD COUNTY.

October	6, 1898	James Briody	Samuel Pingree Robert Kyle }	R. Van Shaw, Co. Atty.	
October	6, 1898	Margaret Orr	Thomas Rae }	R. Van Shaw, Co. Atty.	Life estate.
October	6, 1898	James Rae	Thomas A. Rae, Adm.	R. Van Shaw, Co. Atty.	Life estate.

DALLAS COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

DAVIS COUNTY.

January	23, 1899	William M. Young	H. G. Queal	Dillon H. Payne, Co. Atty.	

DECATUR COUNTY.

April	25, 1898	Mollie B. O'Neal	John O. O'Neal, Ex.	Geo. W. Baker, Co. Atty.	
January	13, 1899	James Garrett	Stephen Varga	Geo. W. Baker, Co. Atty.	
May	25, 1899	John Carnahan.	Robert M. Caull B. D. Barger }	B. W. Garrett.	

DELAWARE COUNTY.

April	22, 1898	Lewis Paxson.	Wm. C. Cowly, Ex.	H. F. Arnold, Co. Atty.	Tax paid.
July	8, 1898	Samuel Dickinson	Wm. P. Dickinson.	H. F. Arnold, Co. Atty.	
July	8, 1898	Perry Sisson.	W. A. Merrick, Adm.	H. F. Arnold, Co. Atty.	
July	8, 1898	Rachel Montgomery	Joseph Chapman, John Cruise, } Exs.	H. F. Arnold, Co. Atty.	Tax paid.
July	8, 1898	Rheinard Kahmer	C. E. Merriam	H. F. Arnold, Co. Atty.	
July	8, 1898	Mary Glitcher	H. F. Arnold.	H. F. Arnold, Co. Atty.	
July	8, 1898	Elizabeth Boyce	H. F. Arnold	H. F. Arnold, Co. Atty.	
July	8, 1898	Mary Davis.	Seth Brown, Ex.	H. F. Arnold, Co. Atty.	
July	8, 1898	Sarah B. Porter.	John Warren Porter	H. F. Arnold, Co. Atty.	

DES MOINES COUNTY.

December	7, 1897	Elizabeth Morrison.	Fisher Morrison, Adm.	Emory S. Huston, Atty.	Tax paid.
April	28, 1898	Margaret Moss	J. T. Illick, Adm.	Charles C. Clark, Co. Atty.	Tax paid.
June	15, 1898	R. M. Raab.	Mrs. Julia Raab, Ex.	Charles C. Clark, Co. Atty.	Tax paid.
July	13, 1898	Francis A. Walker	Martha C. Walker, Ex.	Charles C. Clark, Co. Atty.	Tax paid.
July	13, 1898	Marthia H. A. Nealley	R. M. Green, Ex.	Charles C. Clark, Co. Atty.	
July	13, 1898	Richard Spencer	William Gillies, Ex.	Charles C. Clark, Co. Atty.	
July	13, 1898	Catharine Norman	Andrew Peterson, Ex.	Charles C. Clark, Co. Atty.	Not liable for tax.
July	13, 1898	L. D. Ballard	Clara Ballard, Adm.	Charles C. Clark, Co. Atty.	
July	13, 1898	Theo. Brandenberg	S. D. Blanke, Adm.	Charles C. Clark, Co. Atty.	
July	13, 1888	C. L. Boesch.	John Boesch, Adm.	Charles C. Clark, Co. Atty.	Tax paid.

DES MOINES COUNTY—CONTINUED.

DATE REPORTED.		ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
July	13, 1898	James M. David	Susan S. David, Adm	Charles C. Clark, Co. Atty.	
July	13, 1898	Mercy Lewis	N. R. Derby, Adm	Charles C. Clark, Co. Atty.	
July	13, 1898	Chas. W. Dreier	John Blane, Adm	Charles C. Clark, Co. Atty	Not liable for tax.
July	13, 1898	J. S. Schramm	T. G. Foster, Adm	Charles C. Clark, Co. Atty.	
July	13, 1898	Cora Martin	Elizabeth Schlager, Adm	Charles C. Clark, Co. Atty	Not liable for tax.
July	13, 1898	Maria Haynes	S. B. Heizer, Adm	Charles C. Clark, Co Atty.	Tax paid.
July	13, 1898	Caroline Boesch	John Boesch, Adm	Charles C. Clark, Co. Atty.	
July	13, 1898	Wm. Jetkonsky	Wm. Ditner, Amy Mecklenberg, } Adm'rs	Charles C. Clark, Co. Atty.	
July	13, 1898	David Gauf	John Greiner, Adm	Charles C. Clark, Co. Atty	Not liable for tax.
July	13, 1898	Dorcas Hixson	C. T. Loper, Adm	Charles C. Clark, Co. Atty.	
July	13, 1898	L. M. Beck	Mary Hurscher, Adm	Charles C. Clark, Co. Atty.	
July	13, 1898	Frederick Heineman	S. F. Hoelzen, Adm	Charles C. Clark, Co. Atty.	
July	13, 1898	Catharine Lynch	Bernard Mackin, Adm	Charles C. Clark, Co. Atty.	
July	13, 1898	Christian Schwarz	Wm. F. Schwarz, Adm	Charles C. Clark, Co. Atty	Not liable for tax.
July	27, 1898	Marthias Steffeny	Geo. Goetfert, Ex	John Greiner, Atty	Not liable for tax.
December	7, 1898	Henry Herschler	Samuel Herschler, Adm	Charles C. Clark, Co. Atty	Tax paid.
January	3, 1899	John Graham	Isaac Prugh, Adm	Charles C. Clark, Co. Atty.	
January	11, 1899	Virginia D. Rorer	Della M. Rorer, Mrs. Mary D. Remey, } Exs	Charles C. Clark, Co. Atty.	
January	11, 1899	Fraugutt Voelkel	Ernest Voelkel, Ex	Charles C. Clark, Co. Atty.	
January	11, 1899	Lewis Rubenstein	Carl Lange, Adm	Charles C. Clark, Co. Atty.	
February	25, 1899	Virginia Shelton	E. S. Huston, Adm	Charles C. Clark, Co. Atty.	
March	14, 1899	Mahala J. Henry	C. O. Fowler, Ex	Charles C. Clark, Co. Atty.	
March	20, 1899	Osgood Doolittle	Jesse Doolittle, Adm	J. T. Illick, Lawyer	Tax paid.
April	29, 1899	Martha A. Gilbert	Samuel P. Gilbert, Ex.	Charles C. Clark, Co. Atty.	
April	29, 1899	Archibald McDonald		Charles C. Clark, Co. Atty.	
May	18, 1899	Ida R. Collins	Edith B. Ferman	R. M. Green, Appraiser.	

DICKINSON COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

DUBUQUE COUNTY.

January	31, 1898	George Smith	George Walters, Adm	James A. Hayes, Co. Clerk	Tax paid.
July	8, 1898	George Rhodes	James Woodward, Ex	Henry Michel, Co. Clerk	Tax paid.
July	8, 1898	David Hennessy	John Hennessy	Henry Michel, Co. Atty.	
July	8, 1898	Wm. Hyndman	Ellen Hyndman, Adm	Henry Michel, Co. Atty	Not liable for tax.
July	8, 1898	Chas. P. Meyer	Peter Meyer	Henry Michel, Co. Atty	Not liable for tax.
July	8, 1898	Katharine Beach	J. B. Zigrang, Adm	Henry Michel, Co. Atty	Not liable for tax.
July	8, 1898	Nellie A. Harvey	Philip Harvey, Adm	Henry Michel, Co. Atty	Not liable for tax.

July	8, 1898	Elizabeth Crawford	James Hill, Ex	Henry Michel, Co. Atty.	
July	8, 1898	Wm. A. Strane	Robert E. Strane, Adm	Henry Michel, Co. Atty	Not liable for tax.
July	8, 1898	C. W. Brittman	F. A. Rusht, Henry Schraeder,	Henry Michel, Co. Atty	Tax paid.
July	8, 1898	Frederick Wernke	John Vorwald, Sr., Ex	Henry Michel, Co. Atty	Tax paid.
July	8, 1898	Ludwig Bechtel	Salome and Justice Bechtel, Adms	Henry Michel, Co. Atty.	
July	8, 1898	Lidia M. Vibber	Mary A. Baldwin, Ex	Henry Michel, Co. Atty.	
July	8, 1898	Susan H. Simplot	Mary A. Baldwin	Henry Michel, Co. Atty.	
July	8, 1898	Henrietta J. Sykes	Harker Spensley	Henry Michel, Co. Atty	Tax paid.
July	8, 1898	Bernard Kohans	E. B. Rickenbroct, Jr., Ex	Henry Michel, Co. Atty.	
July	8, 1898	Susan Kistler	Maria N. Schwarzfairben, Ex	Henry Michel, Co. Atty.	
July	8, 1898	J. H. Walton	O. W. Walton, Adm	Henry Michel, Co. Atty	Tax paid.
July	8, 1898	Bernard Wagner	Frank Wagner	Henry Michel, Co. Atty	Tax paid.
July	13, 1898	Alfred Tredway	Elizabeth Tredway, Alfred W. Tredway, } Exs	Henry Michel, Co. Atty	Tax paid.
July	13, 1898	R. L. Vibber	V. C. Vibber, Andrew Todd, } Adms	Henry Michel, Co. Atty	Tax paid.
July	13, 1898	John S. Conley	John Mangold, O. H. Eighmeys, } Exs	Henry Michel, Co. Atty	Tax paid.
July	13, 1898	Eugene Rhuellier	David Sullivan, Ex	Henry Michel, Co. Atty.	
December	2, 1898	John Osthoff, Sr.	John Osthoff, Ex	Henry Michel, Co. Atty.	
December	2, 1898	John Miehle	Philip Jungk, Ex	Henry Michel, Co. Atty	Life estate.
December	2, 1898	Augusta Kaiser	Emil Reh, Ex	Henry Michel, Co. Atty.	
December	2, 1898	Mary Mullen	Letitia Mullen, Ex	Henry Michel, Co. Atty.	
December	2, 1898	Albert R. E. Kurz	Maria Kurz, Adm	Henry Michel, Co. Atty.	
December	2, 1898	Asenath Elliott	Jane Elliott, Ex	Henry Michel, Co. Atty.	
December	2, 1898	John P Lewis	Abigail P. Lewis, Adm	Henry Michel, Co. Atty	Not liable for tax.
March	24, 1899	Mary Snowden	Mrs Margaret Cowan, Ex	E. E. Bowen, Co. Atty.	
March	24, 1899	Michael Haggarty	Wm. C. Stratton, Ex	E. E. Bowen, Co. Atty.	
March	24, 1899	Stella S McCarthy		E. E. Bowen, Co. Atty.	
March	24, 1899	Herman Schaefer	Wm. Schaefer, Adm	E. E. Bowen, Co. Atty.	
March	24, 1899	Catharine Garey	Wm. Stratton, Adm	E. E. Bowen, Co. Atty.	
March	24, 1899	Wilhemine Miehle	Philip Jungk, Ex	E. E. Bowen, Co. Atty.	
March	24, 1899	Nicholas Kremer	John P. Longueville	E. E. Bowen, Co. Atty.	
March	24, 1899	James Wallis	Samuel Smith Wruall, Ex	E. E. Bowen, Co. Atty.	
March	24, 1899	Gerhond Heinrich Schroeder	Bernardina Schroeder, Ex	E. E. Bowen, Co. Atty.	
May	26, 1899	M. Brady	John Ellwanger	A. T. Lusch.	

EMMET COUNTY.

No estates reported as liable for Collateral Inheritance Tax.

FAYETTE COUNTY.

April	1, 1898	Wm. R. Morley	Wm. R. Morley, Adm	Wm. R. Morley.	
May	28, 1898	A. F. Stilwell	W. A. Hoyt	H. P. Hancock, Co. Atty	Tax paid.
May	31, 1898	Thomas Mansell	Geo. H. Phillips	H. P. Hancock, Co. Atty.	

FAYETTE COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
August 1, 1898	Henry Moritz	E. B. Shaw, Ex	H. P Hancock, Co. Atty.	
October 14, 1898	Daniel Bear	A. J. Farley, Adm.	H. P. Hancock, Co. Atty	Tax paid.
December 30, 1898	Mary S. Holton	H B. Hoyt, Adm.	H. P. Hancock, Co. Atty.	
January 23, 1899	John Steiner	Nick Schon	H. P. Hancock, Co. Atty.	
January 23, 1899	Geo. B. Greatorex	Frederick Greatorex, Ex	H. P. Hancock, Co. Atty.	
June 21, 1899	Charlotte Brause.	Wm. E Fuller.	Wm. E. Fuller, Co. Atty.	

FLOYD COUNTY.

December 31, 1898	Mary . Pritchard	Nicholas Freeburg, Adm	Frank Lingenfelder, Co. Atty.	
December 31, 1898	Robert Maxwell	W. B Tanner	Frank Lingenfelder, Co. Atty	Tax paid.
December 31, 1898	Thomas Elliott.		Frank Lingenfe der, Co. Atty.	

FRANKLIN COUNTY.

Februa y 26, 1899	George Clark	S. Y. Eggert, Adm	J Y. Luke, Co. Atty.	
February 26, 1899	Melina A Cowell	J. F. Latimer, Ex.	J. Y. Luke, Co Atty.	
February 26, 1899	Susan h Cook	Alfred Pierce, Ex.	J Y. Luke, Co Atty.	Not liable for tax.
February 26, 1899	Mary Wright	H. J. Tucker, Ex	J Y Luke, Co. Atty.	

FREMONT COUNTY.

May 12, 1898	Thomas P. Booth	W. R James, Ex	P. H. Hoop, Co. Atty	Tax paid.

GREENE COUNTY.

April 22, 1898	B. F. Roberts	John Osborne, W. W. Roberts } Ex's.	Owen Lovejoy, Co. Atty.	
April 27 1898	Jonathan Allen	N H. Lawton.	Owen Lovejoy, Co. Atty.	Tax paid.
February 24, 1899	Michael P ndegrast	John McCarthy	O. G Albert, Co. Atty.	

GRUNDY COUNTY.

July 21, 1898	Herman F Heatland	Henry Heatland, Ex	A. N Wood, Co Atty.	
July 21, 1898	Lupp German	Altmann Dickhoff, Adm.	A. N Wood, Co Atty.	

GUTHRIE COUNTY.

December	20, 1898	Titus Phillips	T. E. Crooks, Ex.	T. E. Crooks.	

HAMILTON COUNTY.

July	5, 1898	Geo. Staley	John M. Reed, Adm.	G. O. Olmstead, Co. Atty.	Not liable for tax.
February	15, 1899	Reuben S. Bennett	O. A. Hall, Adm	John Robinson	

HANCOCK COUNTY.

May	2, 1898	Matilda Dickerson	W. H. Ramsey, Atty.	C. R. Wood, Co. Atty.	Tax paid.
October	1, 1898	John E. Corwith	Chas. R. Corwith, Ex	C. R. Wood, Co. Atty.	

HARDIN COUNTY.

July	13, 1898	Perry H. Heffern	Thomas F. Heffern	Thomas F. Heffern.	

HARRISON COUNTY.

April	22, 1898	Elizabeth Manchester	A. L. McMartin, Ex.	M. B. Bailey, Co. Atty.	Tax paid.
June	23, 1898	R. O. Spooner	A. Spooner	M. B. Bailey, Co. Atty.	Not liable for tax.
June	23, 1898	David Chambers	Mary Chambers	M. B. Bailey, Co. Atty.	
November	28, 1898	Nelson O. Hopkins	Eliza A. Wood, Adm.	M. B. Bailey, Co. Atty.	Erroneously rep'd.
November	28, 1898	Charles Koch	F. M. Dance, Adm.	M. B. Bailey, Co. Atty.	Not liable for tax.
November	28, 1898	Alva M. Brown	Lucy Brown, Ex.	M. B. Bailey, Co. Atty.	
November	28, 1898	William Kimmer	Emma Kimmer	M. B. Bailey, Co. Atty.	
March	1, 1899	Mary Krauskoff	D. O. Forde, Ex.	E. S. Garrison, Co. Clerk.	
April	17, 1899	John Anderson	Almer Stem	J. A. Traver, Co. Atty.	
June	1, 1899	John J. Williams		J. A. Traver, Co. Atty.	

HENRY COUNTY.

April	23, 1898	Rebecca Deal	J. W. Gorham, Ex.	J. W. Gorham.	
April	31, 1898	Martha N. Miller	Homer A. Orn, Ex.	Homer A. Orn.	
September	6, 1898	Matilda Blue	J. N. Martin, Adm.	S. M. McAdam, Atty.	Tax paid.
September	7, 1898	Emma A. Morton	Geo. S. Gars, Ex.	S. M. McAdam, Atty.	
July	21, 1898	Louis Brotzer	Frank Brotzer, Ex.	C. H. Tribby, Co. Clerk.	
October	19, 1898	James C. McAdam	G. N. McAdam, Adm.	S. M. McAdam, Atty.	Tax paid.
June	23, 1899	Thomas White	Fred N. Smith, Adm.	S. M. McAdam, Co. Atty.	

HOWARD COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
December 4, 1897	John Clynch	William Clynch	C. N. L Loomis, Co. Clerk.	
June 29, 1898	Thomas Evans	John S Evans	Wm. Wilbraham, Co. Atty.	
March 25, 1899	Charles Nelson Flagler	Ira L. Flagler, Adm	W. L. Converse, Co. Atty.	

HUMBOLDT COUNTY.

March 2, 1898	Samuel Pearson	Edwin Pearson, Ex	C. T. Gullixon, Co Clerk	Tax paid.
May 12, 1898	Kate Dumphey	John Dumphey	W. R. Smith, Co. Atty.	
July 21, 1898	C. U. King	M. R. Higby	W. J. Taft, Co. Atty.	
July 23, 1898	Conklin Gay	Lucy N. Gay, P. L Gay, Exs	W J Taft, Co. Atty	

IDA COUNTY.

April 25, 1899	David M. Patterson	Robert Todd	M. N. White, Co. Atty.	
June 27, 1899	Frederick Lundt	Wm. Schippman, Adm	M. N. White, Co. Atty.	

IOWA COUNTY.

April 22, 1898	Joseph P. Butterfield	J. B. Branch, R. Scott, Adms	C. E. Vance, Co. Atty.	
April 22, 1898	Dennis Grogan	John Kelly, Ex	C. E Vance, Co. Atty.	

JACKSON COUNTY.

December 27, 1897	Maria O. Edinger	N. J. Rankin	Wm M. Haney, Co. Clerk	Tax paid.
July 21, 1898	Anton Manderscheid	Anton Manderschied, Ex	Wm. M. Haney, Co. Clerk	Tax paid.
February 18, 1899	Louisa W. Egerton	S. N. Crane, Ex	Wm M Haney, Co. Clerk.	
February 21, 1899	Alice McCabe	John Hilsinger, Adm.	Wm. M. Haney, Co. Clerk.	
April 27, 1899	Neresie Collipriest	Harry Collipriest. Adm	R N Henry, Co. Clerk.	

JASPER COUNTY.

April 21, 1898	Sarah H. Webster	H. S. Winslow, Adm	A. O. Meredith, Co. Atty.	
August 11, 1898	Isabella I Exline	Thomas Johnston, Adm	A. O. Meredith, Co. Atty.	
September 14, 1898	John and Mary McKittrick	Henry Walker, Adm	A. O. Meredith, Co. Atty.	
October 8, 1898	Henry Atkinson	Perry Chaplin	A. O. Meredith, Co. Atty	Tax paid.
November 8, 1898	Almarine Holland	W. L. Parsons, Ex	A. O. Meredith, Co. Atty.	
November 29, 1898	Kate Morare		A. O. Meredith, Co. Atty.	
December 1, 1898	James Harrison	E. O. Ogg	A. O. Meredith, Co. Atty.	
April 1, 1899	Jacob Trevits	A. O. Trevits, Adm	W. O. McElroy, Co. Atty.	

JEFFERSON COUNTY.

January	14, 1899	J. S Dole	W. G. Ross, Adm	W. G. Ross	Tax paid.
February	3, 1899	John M. Moore	W. H. McCracken	Arthur G. Jordon, Co. Atty	Tax paid.
February	2, 1899	Thomas H. Clover	William M. Clover	Arthur G. Jordon, Co. Atty	Tax paid.
February	23, 1899	E. E. Blomgren	A. F. Cassel, Adm	Arthur G. Jordon, Co. Atty.	

JOHNSON COUNTY.

July	21, 1898	Agnes Grissel	Paul Korab	Charles M. Dutcher, Co. Atty.	
July	21, 1898	John Ranshaw	John Ranshaw	Charles M. Dutcher, Co. Atty.	
July	21, 1898	Timothy Barry	J. H Rohret	Charles M. Dutcher, Co. Atty.	
July	21, 1898	L. B. Patterson	Mrs Lillie Welch, Ex	Charles M. Dutcher, Co. Atty.	
July	21, 1898	Sarah F. Ransom	Seldon Bacon	Charles M. Dutcher, Co. Atty	Tax paid.
July	21, 1898	Amy Fullos	Ira E. Fullos, Ex	Charles M. Dutcher, Co. Atty	Tax paid.
July	21, 1898	Michael Brierton	Peter Rohret, Ex	Charles M Dutcher, Co. Atty	Tax paid.
July	21, 1898	Esther A. Rose	Martin Esley, Ex.	Charles M. Dutcher, Co. Atty.	
July	21, 1898		Mary Leghorn, } James Leghorn, } Exs	Charles M. Dutcher, Co. Atty.	
July	23, 1898	Annie Overholt	W. A. Kettlewell, Ex	Charles M. Dutcher, Co Atty	Tax paid.
July	23, 1898	Bridget Nolan	Lee Whitaker, Adm	Charles M. Dutcher, Co. Atty	Tax paid.
July	23, 1898	Charlotte H. M. Stevens	C M Hobby, Adm	Charles M. Dutcher, Co. Atty	Tax paid.
July	23, 1898	Icymanda Dean	S. A. Dean, Adm	Charles M. Dutcher, Co. Atty	Tax paid.
September	14, 1898	Maria Dorothy Helmhold	John Munschel, } John Sprandel, } Adms	Charles M. Dutcher, Co. Atty.	
September	14, 1898	Robert Lyon	John L. Adams, Ex	Charles M. Dutcher, Co. Atty.	
December	26, 1898	Jane E. Banburry		Charles M. Dutcher, Co. Atty.	
December	26, 1898	Mary M. Smiley		Charles M Dutcher, Co. Atty.	
March	15, 1899	George H. Preston		Vincent Zmunt, Co. Atty.	

JONES COUNTY.

January	15, 1898	George W. Lovell	George L Lovell, Ex	J. W Doxsee, Atty.	
March	23, 1898	Edward Flynn.	Henry Callahan, Ex	Henry McTroy, Atty	Tax paid.
April	29, 1898	Ellas Foos	Eber G. Peet	M. W. Herrick, Co. Atty.	
April	29, 1898	Elizabeth Tuttle	A. C. Peet	M. W. Herrick, Co. Atty	Tax paid.
November	12, 1898	George Snowden	Richard Dawson	M. W. Herrick, Co. Atty.	
December	21, 1898	Timothy M. Sullivan	John Foley, Adm	M W Herrick, Co. Atty.	
February	9, 1899	Levi G. Hildreth	J B. Smith, Ex	M. W. Herrick, Co. Atty.	
April	1, 1899	Joseph B. Smolley	H. M. Carpenter	M. W. Herrick, Co. Atty.	
May	26, 1899	Louisa S. Hills		M. W. Herrick, Co. Atty	Not liable for tax.

KEOKUK COUNTY.

April	22, 1898	Charles Macauly	C. W. Gibson	F. L. Goeldner, Co. Atty.	
April	22, 1898	Mrs. G. B. Meyer	Levi Bower	F. L. Goeldner, Co. Atty	Tax paid.
May	2, 1898	Abraham Meyer.	Henry Snakenberg, Adm	F. L. Goeldner, Co. Atty	Not liable for tax.
May	15, 1899	Mary Evans.	Alex Walker	J. C. Beem, Atty.	

KOSSUTH COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
October 15, 1898	Martin Bonstetter	Elizabeth Bonstetter	S. E McMahon, Lawyer.	Tax paid.
July 6, 1898	Wilhemina E. Speiser.		Charles E. Cohenour, Co. Atty.	

LEE COUNTY.

August 30, 1898	Charles A. Kellogg	Charles P. Birge, Adm	James C. Davis, Lawyer	Tax paid.
November 14, 1898	John C. Weaver	George E. Rix, Adm	J. E Craig, Co. Atty.	
November 14, 1898	John Newell	Mary Newell, Admx	J. E. Craig, Co. Atty.	
November 14, 1898	William Sherer		J. E. Craig, Co. Atty	Not liable for tax.
November 14, 1898	James Orth	Rev. Clement Johnson, Ex	J. E Craig, Co. Atty.	
January 7, 1899	Joseph A. Smith	Ellen E Smith, Ex	J. E. Craig, Co. Atty	Life estate.
January 7, 1899	George Fullen Kamp	Joseph Fullen Kamp	J. E Craig, Co. Atty.	
January 7, 1899	Carrie J. Fairbanks	Thomas S. Taylor	J. E Craig, Co. Atty.	
January 7, 1899	May Ripenkraeger	Rev. William Jacoby	J. E. Craig, Co. Atty.	
January 7, 1899	Laura Weaver Adams	Hugh J. McConn	J. E. Craig, Co. Atty.	
January 9, 1899	Charles Eichhorn	Edward Eichhorn, Adm	J. E. Craig, Co. Atty.	
January 14, 1899	Emily Hawkins	J. H. Mason	J. E. Craig, Co. Atty.	
January 16, 1899	Amra Weber	Alois Weber	J. E. Craig, Co. Atty.	
January 16, 1899	Isabel Davis	James Patterson	J. E. Craig, Co. Atty.	
January 26, 1899	Sarah McCullough	J. B. Van Pappelendam	Devore F. Alley, Dep. Co. Clerk.	
February 2, 1899	Samuel Worley		W. B. Collins, Atty	Tax paid.
February 21, 1899	James O'Neil	Margaret O'Neil		Not liable for tax.
March 11, 1899	Isham Burton		J. E. Craig, Co. Atty.	
March 14, 1899	James J. Brown	Ann L. Brown, Admx	J. E. Craig, Co. Atty.	
March 14, 1899	Elizabeth Wilson	Edward A. Johnson	J. E. Craig, Co. Atty.	
March 14, 1899	Gerhard Holtkamp	F. W. Hoppman	J. E. Craig, Co. Atty.	
March 14, 1899	Albie H. Sawyer	Florence S Dewey	J. E. Craig, Co. Atty.	
June 12, 1899	Eliza Helm	A. M. Helm	J. E. Craig, Co. Atty.	
June 12, 1899	Thomas McKee	John Lutz	J. E. Craig, Co. Atty.	

LINN COUNTY.

January 18, 1898	Agnes Konigsmark	Joseph Pitlik	Bingham & Mekota, Attys.	
January 11, 1898	Joseph V. Myers	Mary A. B. Myers, Ex	J. W. Bowman, Co. Clerk.	
May 3, 1898	Chrisley Grandle	James Oxley, Adm	J. M. Grimm, Co. Atty	Tax paid.
May 3, 1898	John White	John R. White	J. M. Grimm, Co. Atty	Tax paid.
June 3, 1898	Mary J. Smyth	William J. Alexander, Ex	J. M. Grimm, Co. Atty	Tax paid.
June 3, 1898	S. G. O. Homans	J. W. Homans, Adm	J. M. Grimm, Co. Atty	Tax paid.
June 3, 1898	James Marshall	Charles B. Souther, J. E. Kitteridge, Andrew J. Troyle	J. M. Grimm, Co. Atty.	
June 3, 1898	Timothy H. Osborn	Ralf Van Vechten, Adm	J. M. Grimm, Co. Atty.	

June 3, 1898	Chas. J. Blockert	H. F. Hunting, Ex	J. M. Grimm, Co. Atty.	
July 18, 1898	John Janko	Geo. Chadinea	J. M. Grimm, Co. Atty.	
July 18, 1898	Frank Bourne	Albert F. Bourne, Adm	J. M. Grimm, Co. Atty.	
July 18, 1898	James P Forrest	Emma M. Forrest, Ex	J. M. Grimm, Co. Atty.	
July 18, 1898	Philip Hess	Martin Geiss, Adm	J. M. Grimm, Co. Atty.	
July 18, 1898	Isaac Black	Wm. DeHoy, Adm	J. M. Grimm, Co. Atty.	
July 18, 1898	Katerine Hess	Martin Geiss, Adm	J. M. Grimm, Co. Atty.	
July 18, 1898	Betsy R. Winsor	Wm. O. Russell, Adm	J. M. Grimm, Co. Atty.	
July 18, 1898	Phillip J Shuman	Elizabeth H Shuman, Adm	J. M. Grimm, Co. Atty	Not liable for tax.
September 17, 1898	Orin H. Hill	McIvor & Kirk, Attys	J. M. Grimm, Co. Atty.	
October 14, 1898	Margaret Kenny	Samuel Kenney, Ex	J. M. Grimm, Co. Atty.	
December 2, 1898	Elenora Barrett	Clem Falcon, Ex	J. M. Grimm, Co. Atty.	
February 16, 1899	Joseph S. Butler	C. F. Butler, Ex	W. O. Olemans, Co. Atty.	
February 16, 1899	Jane Hayden	Father Gunn, Ex	W. O. Olemans, Co. Atty.	
February 16, 1899	Caroline A. Rice	J. S Anderson, Louisa A. Collacot, } Exs	W. O. Olemans, Co. Atty.	
March 15, 1899	Mary A. Harrison		F. L Anderson.	

LOUISA COUNTY.

December 24, 1897	Anna Thomas	R. T. Jones, Ex	Ed. Hicklin, Co. Clerk	Tax paid.
December 24, 1897	Jonathan Hunt	J. F. Holiday, Adm	Ed. Hicklin, Co. Clerk	Tax paid.
December 24, 1897	Chas. H. Jamison	M J. Deihl, F. M. Small, } Exs	Ed Hicklin, Co. Clerk	Tax paid.
January 23, 1898	Rebecca Hickok	J. O. Powell, Ex	Lewis A. Reiley, Atty	Tax paid.
April 27, 1898	Robert Marshall	O. V. Boutillier, Adm	F M. Molsberry, Co. Atty.	
April 27, 1898	Bayless Thompson	Emeline S. Thompson, Ex	F. M. Molsberry, Co. Atty.	
April 27, 1898	Jacob Sultzberger	Geo. Weidrecht, Adm	F. M. Molsberry, Co. Attv.	
May 11, 1899	Jane Ferguson	N. A. Duncan, Adm	F. M. Molsberry, Co. Atty.	
June 7, 1899	Amanda J. Coulter	J. B. Coulter, Ex	F. M. Molsberry, Co. Atty.	

LUCAS COUNTY.

April 22, 1898	Michael Smith	F. R. Crocker	Warren S. Dungan, Co. Atty	Tax paid.

LYON COUNTY.

September 28, 1898	Mary W. Quirk	Geo. Schmelzel	O. M. Kelso, Co. Clerk	Tax paid.
September 28, 1898	Benjamin R. Sheldon	Mary E Fitch, Camilla W. Fitch } Exs	H. A. Nichols, Dep. Co. Clerk.	
October 16, 1898	Elizabeth A. Gammell	Robert I. Gammell, William Gammell, }	H. A. Nichols, Dep. Co. Clerk.	
January 31, 1899	Evert J. Penning	John P. Penning, Ex	O. M. Kelso, Co. Clerk	Tax paid.
March 18, 1899	Asa G. VanBlarcom	E. T. Smith, Ex	O. M. Kelso, Co. Clerk	

MADISON COUNTY.

DATE REPORTED.		ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
May	3, 1898	Ocke Frederickson	Geo. Frederickson	J. P. Steele, Co. Atty	Not liable for tax.
August	1, 1898	A. M. Frederickson	John Clausen	John A. Guiher, Atty.	
May	2, 1899	Charles Christenson	Jas. S. Smith, Ex	H. S. Thompson, Co. Clerk.	
May	8, 1899	Ida May Hagen	N. N. Godson	H. S. Thompson, Co. Clerk.	

MAHASKA COUNTY.

August	18, 1898	A. E. Crookham	C. H. Vernon, Adm	James Carroll, Co. Atty	Tax paid.
August	18, 1898	Louisa Funston	J. A. Rinehart, Adm	James Carroll, Co. Atty	Tax paid.
August	18, 1898	J. Tremayne	Lee DeLong, Adm	James Carroll, Co. Atty	Tax paid.
August	18, 1898	Isaiah Frankel	A. Frankel. } B. Frankel. } Exs	James Carroll, Co Atty	Tax paid.
August	18, 1898	W. H. Borickman	J. B. McCurdy, Adm	James Carroll, Co. Atty	Life estate.
August	18, 1898	Mary D. McMaster	Samuel Gorsuch, Adm	James Carroll, Co Atty	Tax paid.
November	15, 1898	George C Morgan	James G. Hammond	James Carroll, Co Atty.	
November	15, 1898	Levi Stewart	Samuel T. Stewart	James Carroll, Co. Atty.	
December	31, 1898	Thomas Thompson	W. B. Hadley, Adm	James Carroll, Co. Atty.	
January	26, 1899	Isabella Higgins	J. N. Hinsley, Ex	Geo. W. Laferty, Co Atty.	
January	26, 1899	Mary Wright		Geo. W. Laferty, Co. Atty.	
February	16, 1899	Samuel S. Salisbury	John T. Jones, Ex	Geo. W. Laferty, Co. Atty	Not liable for tax.
March	20, 1899	John Scott	Chas. S. Wells } J. S. Reynolds } Adms	Geo. W. Laferty, Co. Atty.	
April	25, 1899	John Murphy	Pierce Comford	Geo. W. Laferty, Co. Atty	Not liable for tax.
June	24, 1899	Nancy Hall	E C. Hull, Ex	Geo. W. Laferty, Co. Atty.	

MARION COUNTY.

May	13, 1897	Gert Laug	F W. Brinkhoff, Adm	P. H. Bousquet, Atty.	
June	13, 1897	Jan Akkerman	Nicholas Van Vlick. } Jan Akkerman, Jr. } Adms	Geo. W. Crozier, Co. Atty.	
December	20, 1897	R. O. Spence	W. N. Bartholomew, Adm	Ed T. Hattfield, Atty.	
September	23, 1898	John Cochran	J. A. Johnston, Adm	Geo. W. Crozier, Co. Atty	Tax paid

MARSHALL COUNTY.

August	26, 1898	Robert Cadden	Mary Cadden	B. F Cummings, Co Atty	Tax paid.
August	26 1898	Geo W. Anderson	Jerome B Anderson	B. F. Cummings, Co. Atty.	
September	10, 1898	R. E. Bloomfield	Chas. A. Bloomfield, Adm	B F. Cummings, Co. Atty.	
March	27, 1899	R. F. Armstrong	M. E. Andrews, Adm	M E. Andrews	Tax paid.

MILLS COUNTY.

March	17, 1898	Nicholas Gerard		C. C. Potter, Co. Clerk.	

MITCHELL COUNTY.

June	16, 1898	Robert Knapp	Juliette Knapp, Ex	A. B. Lovejoy, Co. Atty	Tax paid.
June	16, 1898	B. F. Rolf	Chas. G. Rolf	A. B. Lovejoy, Co. Atty	Tax paid.
June	16, 1898	Ab'jah Howard	Avery Brush, Edwin F. Lawrence	A. B. Lovejoy, Co. Atty	Tax paid.
January	13, 1899	Betsey Nelson.	Colhen Seaver.	A. B. Lovejoy, Co Atty.	

MONONA COUNTY.

July	1, 1898	Julia P. Whiting	Asa W. Fellows, Ex	F. J. Marshall. Co. Clerk	Part paid.
July	13, 1898	Joseph Wilson	A. Ashdown, Adm	A. E. Curtis, Atty.	
March	3, 1899	John Hanson	John P. Olson, Adm.	W. L Smith, Co. Atty	Life estate.

MONROE COUNTY.

No estates reported from the Collateral Inheritance Tax.

MONTGOMERY COUNTY.

December	27, 1897	Elvina M. Carey	B. E. A. Symonds, Ex	R. M Roberts, Co. Clerk	Tax paid.
April	28, 1898	Nathaniel S. Chenoweth	Junius Beeson	Edward Mil s, Co Atty	Tax paid.
February	7, 1899	John Gerkin	A. C. Hinchman	Edward Mills, Co. Atty	Tax paid.
March	2, 1899	Evan M Evans	James H. Evans.		
June	16, 1899	Daniel E. Pritchard		F. P. Greenlee, Co. Atty.	
June	16, 1899	Ann Pritchard	Jno. E. Pritchard, Ex	F. P. Greenlee, Co. Atty.	
June	21, 1899	James Robinson	Mary Ann Robinson	F. P. Greenlee, Co. Atty.	Life estate.

MUSCATINE COUNTY.

August	8, 1898	Richard Musser	Mrs. Sarah Musser, William Musser, Exs	J. R Hanley, Co. Atty.	
August	9, 1898	David Clough	George Clough, Ex	J. R Hanley, Co Atty	Tax paid.
August	11, 1898	Margery Busbee	Adam Wigin	J. R. Hanley, Co Atty.	
October	5, 1898	Robert R. Evans	C. E. Cheseborough, Adm	J. R. Hanley, Co. Atty	Tax paid.
October	5, 1898	Barbara Schneider	Hon. J. L. Giesler, Adm	J. R. Hanley. Co. Atty.	
October	8, 1898	Joseph Franks	Edwin G James, Adm	J. R. Hanley, Co. Atty	Tax paid.
December	16, 1898	Abijah M. Winn	N. H. Fayler, P. J. Murphy, Adm'rs	J. R. Hanley, Co. Atty.	
December	16, 1898	Robert Booth	Isaac Booth	J. R. Hanley, Co. Atty.	
December	31, 1898	Isaac L. Cox	Anna M. Cox.	J. R. Hanley, Co. Atty.	
February	16, 1899	Emily Terry.	W. D. Burk, Ex., Trustee	Clymer A. Coldren, Co. Atty.	

MUSCATINE COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
February 16, 1899	Lander Baldwin	Charles Cope, Ex	Clymer A. Coldren, Co. Atty.	
February 23, 1899	Thomas F. Wiles	W. C. Fritchman, Adm	Clymer A. Coldren, Co. Atty.	
March 14, 1899	Hannah Schofield	John W. Miller, Adm	Clymer A. Coldren, Co. Atty.	
March 16, 1899	Sarah Satterthwaite	Cyrus Satterthwaite, Adm	Clymer A. Coldren, Co. Atty.	
March 21, 1899	Jacob Van Doren	M. E. Bigney, Adm	Clymer A. Coldren, Co. Atty.	
April 14, 1899	Mary Schnacke		Clymer A. Coldren, Co. Atty.	
April 24, 1899	Dewitt C. Richman	Irving C. Richman	Clymer A. Coldren, Co. Atty	Tax paid.
May 1, 1899	Isaac Epperly	H. U. P. Small, Miller Shellabarger,	Clymer A. Coldren, Co. Atty.	
May 12, 1899	Margaret C. Higgins	J. Scott Richman, Adm.	Clymer A. Coldren, Co. Atty.	
May 12, 1899	Samuel Satterthwaite	Philina Satterthwaite, Ex	Clymer A. Coldren, Co. Atty.	
June 14, 1899	Commodore Chambers	James Chambers, Ex	Clymer A. Coldren, Co. Atty.	

O'BRIEN COUNTY.

July 16, 1898	William Dougherty	Stephens Harris, Adm	Stephens Harris	Tax paid.

OSCEOLA COUNTY.

No estates reported from the Collateral Inheritance Tax.

PAGE COUNTY.

November 17, 1896	Samuel Rowley	F. M. Dougherty, Ex	F. M. Dougherty	Tax paid.
July 2, 1897	Olof Petersen	J. A. Ekeroth, Adm	J. A. Ekeroth	Tax paid.

PALO ALTO COUNTY.

April 29, 1899	Jane Ann Dougherty	E. P. McElroy, Felix Hagen, Adm'rs	E. A. Morling, Co. Atty.	
April 29, 1899	Eliza Garner	Margaret G. Conner, Ex	E. A. Morling, Co. Atty.	

PLYMOUTH COUNTY.

February 17 1899	Winnie E. Wood	Ira T. Martin, Adm	O. E. Pfaffle, Co. Clerk.	
January 16, 1899	Bernard Post	R. J. Koehler	Geo. A. Jeffers, Co. Atty.	
February 7, 1899	Milo R. Tuttle	Frank Bohner, Adm	Geo. A. Jeffers, Co. Atty.	
April 4, 1899	T. W. Atwood	C. S. Atwood, Adm	Geo. A. Jeffers, Co. Atty.	

POCAHONTAS COUNTY.

December	29, 1897	C. J. Boysen	B. C. Boysen	F. H. Plumb, Co. Clerk.	
January	10, 1898	Garrett Henderickson	Chas. Eisen	F. H. Plumb, Co. Clerk	Tax paid.

POLK COUNTY.

July	20, 1898	Stanton H. McCammon.	Chas. L. Powell, Adm	Chas. L. Powell, Atty.	
July	29, 1898	W. W. Holmes	D. L. Patton, Adm	James A. Howe, Co. Atty	Not liable for tax.
July	29, 1898	Mary E. Bird	Joseph Geneser, Ex.	James A. Howe, Co. Atty.	
July	29, 1898	Elizabeth Collard	Wm. Collard, Ex	James A. Howe, Co. Atty.	
July	29, 1898	Richard L. Thomas	John A. Thomas, Adm.	James A. Howe, Co. Atty	Tax paid.
July	29, 1898	Mary A. Philbrick	Dr. W. L. Miller. Prof. Ed Amherst Ott. } Exs., Trustees	James A. Howe, Co. Atty	Not liable for tax.
July	29, 1898	Marshall Ryder	W. A. Finkbine, Ex. and Trustee	James A. Howe, Co. Atty.	
July	29, 1898	Edward C. Smith	Allie M. Cheek, Ex	James A. Howe, Co. Atty.	
July	29, 1898	John Fitzgerald	Wm. O'Conner, Adm	James A. Howe, Co. Atty	Not liable for tax.
July	29, 1898	Matilda Carlile	Jasper Carlile, Ex	James A. Howe, Co. Atty	Tax paid.
July	29, 1898	Michael McCarthy	Mary Crawley, Adm	James A. Howe, Co. Atty.	
July	29, 1898	John M. Day	Jennie M. Day, Ex	James A. Howe, Co. Atty.	
July	29, 1898	G. B. Hammer	Archie Christie, Ex	James A. Howe, Co. Atty.	
July	29, 1898	B. W. Evans	John Loveridge, Ex	James A. Howe, Co. Atty.	
July	29, 1898	Wm. H. Gilchrist	Chas. L. Gilchrist, Adm	James A. Howe, Co. Atty.	
July	29, 1898	A. Lederer	Morris Samish, Ex	James A. Howe, Co. Atty	Tax paid.
August	11, 1898	Jane Breckenridge	Dr. M. B. Cherry, Ex	James A. Howe, Co. Atty	Tax paid.
Aug st	16, 1898	John Nuttall	O. H. Ashworth, Adm	James A. Howe, Co. Atty	Tax paid.
August	16, 1898	W. V. Williams	J. A. McKinney, Ex	James A. Howe, Co. Atty.	
August	16, 1898	Chas. Weiblen	C. F. Brobiel.	James A. Howe, Co. Atty	Tax paid.
February	4, 1899	J. W. Crampton	Arthur Reynolds, Adm.		
February	14, 1899	Julia N. Demuth	John M. Demuth, Adm.	John McLennan, Co. Atty.	
March	27, 1899	L. Hamilton	A. M. Walker. W. B. Walker. Robert Pilmer. } Exs. and Trustees	John McLennan, Co. Atty.	
April	12, 1899	David Pilmer	Wm. P. Dixon } Exs	John McLennan, Co. Atty	Not liable for tax.

POTTAWATTAMIE COUNTY.

May	10, 1897	Frank C. Stewart	S. C. Campbell, Ex	S. C. Campbell, Ex.	
December	13, 1898	C. H. Brown	J. B. Brown, Adm	C. G. Saunders, Co. Atty.	
December	13, 1898	Mary Kearney	John Fletcher	C. G. Saunders, Co. Atty	Tax paid.
December	13, 1898	Thomas Kelly	Daniel Kelly	C. G. Saunders, Co. Atty	Tax paid.
December	30, 1898	S. D. Megrath	T. A. McGath	C. G. Saunders, Co. Atty	Tax paid.
December	30, 1898	Maren Peterson	Isaac Hansen, Ex	C. G. Saunders, Co. Atty	Tax paid.
December	30, 1898	Josiah Danforth	Frank True, Ex.	C. G. Saunders, Co. Atty.	
December	30, 1898	John Lawson	L. F. Potter, Adm.	C. G. Saunders, Co. Atty.	
December	30, 1898	Solomon Meyer	L. Harris, Adm	C. G. Saunders, Co. Atty.	

POTTAWATTAMIE COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
December 30, 1898	E. W. Gregory	Emma P. Stevens, Ex.	C. G Saunders, Co Atty.	
December 30, 1898	Angeline R. Shugart	E. L. Shugart, Ex.	C. G. Saunders, Co. Atty.	Tax paid.
December 30, 1898	Joel Eaton.	Lucy E. Eaton, Admx.	C. G. Saunders, Co. Atty.	Tax paid.
February 28, 1899	Sarah J. Ballard		W. H. Kilpack, Co. Atty	Not liable for tax.
June 1, 1899	Daniel Eicher	S. G. Underwood, J. T. Oliver, Exs	W. H. Kilpack, Co. Atty.	

POWESHIEK COUNTY.

No estates reported from the Collateral Inheritance Tax.

RINGGOLD COUNTY.

April 3, 1899	Mary A. Day	Anna B. White, Ex.	Frank F. Fuller, Co. Atty.	
April 3, 1899	Louis Weiss	Thomas McGraw, Adm.	Frank F. Fuller, Co. Atty.	

SAC COUNTY.

December 5, 1898	Adalbert Klarner.	A. B. Barkley	Miles N. Newby, Co. Atty.	
December 5, 1898	Anna Peterson	Lawrence Johnson	Miles N. Newby, Co. Atty	Not liable for tax.
December 5, 1898.	Arthur Linda Rowley	William Rowley, Ex	Miles N. Newby, Co. Atty.	
December 5, 1898	Ferdinand August Rabe	U. L. Rabe, Ex	Miles N. Newby, Co. Atty.	
June 14, 1899	Christian Uhde	William Wedeking	Henry A. Batie, Sheriff.	

SCOTT COUNTY.

May 4, 1897	Thomas H. McGhee	Nathaniel French, Adm	Carl F. Hass, Atty	Tax paid.
September 13, 1897	C. H. J Witt.	Johann Witt, Adm	J. W. Bollinger, Atty.	Tax paid.
September 23, 1897	John Ott	Peter Paulsen, Adm	Heinz & Fisher, Attys	Tax paid.
November 11, 1897	Margaretha Birkel	L. Biller, Ex.	Heinz & Fisher, Attys	Tax paid.
November 15, 1897	John L. Leppien	William D. Reimers, Ex	Bleik Peters, Atty	Tax paid.
May 9, 1898	Jemima Lagrange	Abram Lagrange	W. H. Wilson, Atty	Tax paid.
May 9, 1898	Maria L. Kendall	William H Wilson, Adm.	W. H. Wilson, Atty	Tax paid.
May 9, 1898	Charles C. Leslie	A. P. Doe, Adm	W. H. Wilson, Atty.	Tax paid.
June 13, 1898	Mary Bowley	Joseph V. Bowley, Ex.	W. R. Mains, Atty.	Tax paid.
August 23, 1898	Ira Burlingame	Anthony Bendick	W. H. Wilson, Atty	Tax paid.
September 10, 1898	Wilhemina Peterson	Elise John	W. H. Wilson, Atty	Tax paid.
October 13, 1898	C. U. Schaefer	William Schaefer, Fritz Schaefer	Julius Lischer, Co. Atty	Tax paid.
October 12, 1898	Mary A. Jenkins	H. N. Wilson.	Julius Lischer, Co. Atty.	Tax paid.
October 12, 1898	Lizzie Belle De Maranville	M. L. Eldridge.	Julius Lischer, Co. Atty	Not liable for tax.

October	12, 1898	August Schwein	John Grene	Julius Lischer, Co. Atty	Tax paid.
October	12, 1898	Juergen Anderson	Carsten Anderson, Ex	Julius Lischer, Co. Atty	Tax paid.
October	8, 1898	Gertrude Grob		Schmidt & Vollmer, Co. Atty	Tax paid.
October	24, 1898	Hugo V. Freybury	U. D. Peterson	Julius Lischer, Co. Atty.	
February	11, 1899	Anna U. Curtis	R. O. Curtis	J. F. Cheek, Co. Clerk.	
February	11, 1899	Claus Frederick Schroeder	Caroline E. Schroeder, Ex	J. F. Cheek, Co. Clerk.	
February	10, 1899	Anna J. Garrett.	Estie Duggleby, Admx	R. C. Ficke	Tax paid.
February	15, 1899	Mathias Frahm	Paul Rodewig, Charles U. Voss, Exs	Julius Lischer, Co. Atty.	
February	15, 1899	Helen Leslie.	William M. Clark, John James Gartshone, James Fenton Leslie, Exs	W. H. Wilson, Atty	Tax paid.
February	15, 1899	George P. McClelland	Juliet S. McClelland	Julius Lischer, Co. Atty.	
March	1, 1899	Frederick Bartusch	C. A. Fricke	Julius Lischer, Co. Atty.	
March	1, 1899	Paul Wiese	W. H. Wiese, Henry Wiese, Exs	Julius Lischer, Co. Atty.	
March	23, 1899	N. Bell.	Dr. J. N. Lewis.		
April	17, 1899	Claus Jacob Peters	John Christian Peters	R. C. Ficke, Appraiser	Tax paid.
April	20, 1899	Frity Dricks.	Carl F. Hass	R. C. Ficke, Appraiser	Tax paid.
April	21, 1899	Catharine E. Lindsay	Wm Horesch	R. C. Ficke, Appraiser	Tax paid.
May	20, 1899	Fredrick Maack	Jungen H. Maack	Julius Lischer, Co. Atty	Tax paid.
June	9, 1899	Bridget Stamm	Lizzie Mohr., Ex	Julius Lischer, Co. Atty.	
June	16, 1899	Wm. R. Lashanzby	Herman C. Plett, Adm	Julius Lischer, Co Atty.	

SHELBY COUNTY.

April	22, 1898	John P. McEwen	C. R. Benedict, Ex	C. H. Whitney, Co. Atty	Not liable for tax.
April	22, 1898	Milton Lynch	F. N. Franklin, Ex	C. H. Whitney, Co. Atty.	
April	22, 1898	Francis Richardson.	Wm. J. Claper, Adm	C. H. Whitney, Co. Atty.	

SIOUX COUNTY.

November	10, 1898	A. Van Rooden	C. Hospers, Jacob J. Van Eizenga,	Robert W. Olmstead, Co. Atty	Tax paid.
November	21, 1898	Bamtje Vauderzwaag	B. Van Helden	Robert W. Olmstead, Co. Atty	Tax paid.

STORY COUNTY.

December	7, 1897	Julia A. Walker	M. C. Allen	C. Hamilton, Co. Clerk	Tax paid.
February	6, 1899	Caroline Sand.	Julia Sigmond	D. J. Vinje, Co. Atty.	
February	6, 1899	Wier Erickson	E. L. Erickson, Adm	D. J. Vinje, Co. Atty.	
February	6, 1899	Christina Birkeland	Tollef O. Birkeland	D. J. Vinje, Co. Atty.	
March	17, 1899	Amanda E. Parish.			

TAMA COUNTY

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
July 15, 1898	Curtin F. Stone	Geo. F. Stone, Adm.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	August Fredickson	H. P. Jensen, Ex	A. K. Hitchcock, Co. Atty.	
July 15, 1898	Nicholas Gommerman	John Steffen, Adm.	A. K. Hitchcock, Co. Atty.	Not liable for tax.
July 15, 1898	John Arnett	Amos Rogers	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	Emma L. Burrows	Arthur Sewall, Ex	A. K. Hitchcock, Co. Atty.	
July 15, 1898	Joseph W. Flemming	Wm. F. Flemming, Adm.	A. K. Hitchcock, Co. Atty.	
July 15, 1898	Alfred W. Poyneer	Roger M. Tenny, Ex	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	Claus H. Jones	J. G. Bull, Ex	A. K. Hitchcock, Co. Atty.	
July 15, 1898	Harriett E. Hatfield	Chas. H. Hatfield, Adm.	A. K. Hitchcock, Co. Atty.	Not liable for tax.
July 15, 1898	Lewis Mathews	Geo. D. Young, Ex	A. K. Hitchcock, Co. Atty.	
July 15, 1898	John Brennan	Patrick Brennan, Adm.	A. K. Hitchcock, Co. Atty.	
July 15, 1898	H. J. Stevens	C. J. Stevens, Adm.	A. K. Hitchcock, Co. Atty.	
November 28, 1898	Annis White	E. D. Baird, Ex.	A. K. Hitchcock, Co. Atty.	
February 18, 1899	Michael C. Redmond	.....	C. D. Coates, Co. Clerk	Tax paid.
June 1, 1899	James Taylor	.....	C. E. Walters, Co. Atty.	Life estate.
June 1, 1899	John Smith	L. F. Hammitt, Ex.	C. E. Walters, Co. Atty.	
June 1, 1899	Joseph Sunde	.....	C. E. Walters, Co. Atty.	
June 1, 1899	Elizabeth J. Grubbs	Jno. A. McClain, Ex	C. E. Walters, Co. Atty.	
June 1, 1899	Isaac Maden	Bernetty Madden, Ex	C. E. Walters, Co. Atty.	

TAYLOR COUNTY.

No estates reported from the Collateral Inheritance Tax.

UNION COUNTY.

November 11, 1898	Patrick W. Connors	D. T. Connors, William Connors, } Adms.	John B. Sullivan, Co. Atty.	

VAN BUREN COUNTY.

May 4, 1898	John T. Sanderson	W. H. Sanderson, Ex.	Alex Brown, Co. Atty.	
October 13, 1898	Robert A. Hanna	W. J. Hanna, Ex	Alex Brown, Co. Atty.	
February 23, 1899	Aaron B. Downs	T. S. Stonebraker	J. P. Starr.	
February 23, 1899	Norman A. Harlan	Mathew E. Harlan	E. R. Harlan, Co. Atty.	
February 23, 1899	Mary Ann McVity	William Gregson, Ex.	E. R. Harlan, Co. Atty.	
February 23, 1899	Rosanna Mueller	George Mueller, Ex.	E. R. Harlan, Co. Atty.	

WAPELLO COUNTY.

May	16, 1898	Pauline M. Grucer	Mrs. J. W. Siefert, Admx	A. W. Enoch, Co. Atty.	
May	16, 1898	Eli Holly	J. A. Hammond	A. W. Enoch, Co. Atty	Tax paid.
May	16, 1898	Alvin Lewis	Dr. O. G. Lewis, William McNett,	A. W. Enoch, Co. Atty.	
May	26, 1898	Mary Shields Smith	J. J. Smith, Adm	A. W. Enoch, Co. Atty	Tax paid.
June	1, 1898	Arthur Deval	Mrs. Arthur Deval	A. W Enoch, Co. Atty	Life estate.
June	1, 1898	William Giltner	Elizabeth Giltner	A. W. Enoch, Co. Atty.	
June	1, 1898	John Hoakinson	Louisa Hoakinson	A. W. Enoch, Co. Atty	Life estate.
May	29, 1899	Christopher Lazenby	George Haw, Ex	A. W. Enoch, Co. Atty.	
June	29, 1899	Rev. John Kreckle	Rt. Rev. Bishop Cosgrove	A. W. Enoch, Co. Atty.	

WARREN COUNTY.

January	7, 1898	Andrew McCartney	Dora E McCartney, Admx	A. V. Proudfoot, Co. Clerk.	
January	7, 1898	T. M. Henderson	A. J. Morrison, Adm	A. V. Proudfoot, Co Clerk.	

WASHINGTON COUNTY.

May	10, 1898	S. O. Kirkpatrick	J. F. Henderson, Adm	J. F. Henderson	Tax paid.
March	14, 1899	Samuel Calhoun	W. E Kerr, Adm	S. N. Brookhart, Co. Atty	Tax paid.
March	14, 1899	Mrs. L N. Thompson	H. Scofield, Ex	S. N Brookhart, Co. Atty.	

WAYNE COUNTY.

January	17, 1898	Narcissa D. Campbell	Samuel Wright, Adm	E L. Pumphrey	Tax paid.
January	17, 1898	S. L. Vest	T. P. Waldren, Adm	E. L Pumphrey	Tax paid.
August	2, 1898	Francis M. Lewis	Henry C. Lewis, Ex	W. L. Livingston, Co. Atty.	Tax paid.
August	2, 1898	Della Middleton	Mary Middleton, Ex	W. L. Livingston, Co. Atty	Life estate.
August	2, 1898	Leverett L. Tuller	C. I. Tuller, Ex	W. L. Livingston, Co. Atty	Tax paid.
August	2, 1898	Augu t Larson	William Larson, Adm	W. L. Livingston, Co. Atty	Not liable for tax.
August	2, 1898	Lucinda J. Smith	W. A. Magan, Jr., D. W. Magan, Jr., Exs	W. L. Livingston, Co. Atty.	
August	2, 1898	James Head	C. R. Noble	W. L. Livingston, Co. Atty.	

WEBSTER COUNTY.

August	17, 1898	Augustus F Gunther	Mrs. Mary Gunther	W. S. Kenyon, Co. Atty	Tax paid.
August	17, 1898	Orvella Midlam	Frank Farrell	W. S. Kenyon, Co. Atty.	
November	25, 1898	N H. Hilton	John Wolfinger, Adm	W. T. Chantland, Co. Atty.	
February	6, 1899	Peter Nelson	Nels J. Hanson, Adm	W. T. Chantland, Co. Atty.	
February	6, 1899	Mary E Smith	H. N. Ross, Adm	W. T. Chantland, Co. Atty.	
February	6, 1899	Henry Smith	J. H. Buck, Adm	W. T. Chantland, Co. Atty.	
February	6, 1899	Jane Hedlen	Swan Johnson, Ex	W. T. Chantland, Co. Atty	Not liable for tax.
February	6, 1899	Charles Oscar Nelson	C. A Gabrielson, Ex	W. T. Chantland, Co. Atty.	

WEBSTER COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
February 6, 1899	Salome Morrill.	Lana Maricle, Ex.	W. T. Chantland, Co. Atty.	Tax paid.
February 6, 1899	John A. Nelson	Swan Johnson, Ex.	W. T. Chantland, Co. Atty.	Life estate.
February 6, 1899	Lucinda J. Button	Martha B. Reynolds, Ex.	W. T. Chantland, Co. Atty.	Not liable for tax.
February 24, 1899	Margaret C. Donivan	P. F. Nugent, Adm. J. L. Drake	W. T. Chantland, Co. Atty.	
March 4, 1899	Addie M. Swain	Albert Morrison } Adms.	W. T. Chantland, Co. Atty.	

WINNEBAGO COUNTY.

December 27, 1897	Jane Knutson	C. L. Nelson	L. A. Jensen, Co. Clerk	Tax paid.
December 27, 1897	Halvor Aslakson	G. S. Gilbertson, Ex.	L. A. Jensen, Co. Clerk	Tax paid.
March 7, 1898	Phoebe Rodman	M Barton, Adm.	Andrew Miller, Co. Atty.	Tax paid.
May 5, 1898	Cecelia Olsen	John Osmundson	Andrew Miller, Co. Atty.	

WINNESHIEK COUNTY.

September 28, 1898	Solomon Shroyer	W. Shroyer	F. S. Burling, Atty.	Tax paid.
October 17, 1898	Nettie E. Bucknam	Lillian R. Bucknam	E. W. Cutting, Atty.	Tax paid.
October 29, 1898	Jesse B. Shaw	Emily Shaw Eugene Shaw } Exs.	W. E. C. Shaw, Atty.	
December 31, 1898	Barney Kelly	John T. Kelly	Dan Shea, Atty.	
February 24, 1899	John Fisher	L. A. Meyer	N. Willett, Co. Atty.	
February 24, 1899	Warren Danforth	A. W. Danforth, Ex.	N. Willett, Co. Atty.	Tax paid.
February 24, 1899	Eliza M. Wheelock	Arthur F. Arrundsen, Adm.	N. Willett, Co. Atty.	
February 28, 1899	Thore T. Rudi	Sever Sandager, Ex.	N. Willett, Co. Atty.	Tax paid.
March 14, 1899	Lewis Gilbertson, alias Lais Guillickson Aarhus }	N. M. Wevely, Adm.	N. Willett, Co. Atty.	
April 6, 1899	Charles Duffy	John Finn, Adm.	N. Willett, Co. Atty.	
June 7, 1899	Andrew Ellestad	A. F. Arrundsen	N. Willett, Co. Atty.	
June 12, 1899	Hannah Norteman		K. Thompson, Co. Clerk.	

WOODBURY COUNTY.

September 2, 1898	Frank Wilson	C. R. Marks, Atty., Ex.	J. W. Hallam, Co. Atty.	Tax paid.
September 2, 1898	Richard C. Rice	Hattie E Rice, Ex	J. W. Hallam, Co. Atty.	
September 2, 1898	Patrick J. Small	Sarah A. Small, Adm.	J. W. Hallam, Co. Atty.	Tax paid.
September 2, 1898	Joseph Arnold	Jos. T. Willett	J. W. Hallam, Co. Atty.	
October 1, 1898	Fernando C. Thompson	A. H Burton, Adm.	J. W. Hallam, Co. Atty.	
October 1, 1898	Ole Everson	Engbrit Everson	J. W. Hallam, Co. Atty.	Tax paid.
February 21, 1899	Romulus H Grim	L. E. Grim	Melvin Stone, Co Atty.	

WORTH COUNTY.

December 19, 1897	Lizzie Dunshane	J. B. Schofield, Adm.	Collin & Forbes, Attys	Tax paid.
April 20, 1899	D. J. Hylle	T. L. Ringham	W. L. Thompson, Co. Clerk	Tax paid.

WRIGHT COUNTY.

January 26, 1899	Serene Quinsland	H. Donly	J. W. McGrath, Co. Atty.	

Table No. 161.—Showing Receipts of Collateral Inheritance Tax for 1897.

Collected in accordance with provisions of chapter 28, acts Twenty-Sixth General Assembly.

DATE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
			Bequest or legacy.	Real estate.	Personalty.	Total.	
October 8, 1897	C. J. H. Witt	Scott			$ 850.77	$ 850 77	$ 42.54
October 13, 1897	D. H. Lemkuhl	Carroll		$ 7,810.00		7,810.00	390.50
October 28, 1897	John Ott	Scott			25,957.98	25,957.98	1,297.85
November 12, 1897	Margaretha Birkel	Scott			1,625 52	1,625 52	81 27
November 24, 1897	John Lepplen	Scott			345 01	345.01	17.25
December 10, 1897	Elizabeth Morrison	Des Moines			1,060 36	1,060.36	53 02
December 20, 1897	Lizzie S. Dunshane	Worth			25.00	25.00	*1.35
	Total			$ 7,810 00	$ 29,864.64	$ 37,674.64	$ 1,883 78

*Includes 10 cents interest.

Table No. 162.—Showing Receipts of Collateral Inheritance Tax for 1898.

Collected in accordance with provisions of chapter 4, title VII, of the code, and chapter 37, acts Twenty-seventh General Assembly.

DATE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
			Bequest or legacy.	Real estate.	Personalty.	Total.	
January 20, 1898	George Smith	Dubuque			$ 1,681.23	$ 1,681.23	$ 84.06
January 22, 1898	Elvina M. Carey	Montgomery			212.36	212.36	10.63
January 22, 1898	Elvina M. Carey	Montgomery			212.36	212.36	10.63
January 31, 1898	Maria C. Edinger	Jackson			1,021.70	1,021.70	51.08
February 11, 1898	Simon Wagner	Black Hawk			10,795.77	10,795.77	539.78
February 28, 1898	Samuel Rowley	Page		$ 9,194.00	7,548.68	16,742.68	837.13
March 18, 1893	Anna Thomas	Louisa	$ 3,000 00			3,000.00	150.00
April 9, 1898	Elvina M. Carey	Montgomery			70.78	70.78	3.53
April 21, 1893	Thomas H. McGhee	Scott		10,318.00	48,680.00	58,998 00	2,900 00
May 9, 1898	Maria L. Kendall	Scott			284.41	284.41	14.22
May 9, 1898	Jemima La Grange	Scott			613.26	613.26	30 66
May 11, 1898	A. F. Stillwell	Fayette			15,862.90	15,862.90	793.14
May 11, 1898	Charles C. Leslie	Scott		4,590.00	3,243.58	7,833.58	391.68
May 19, 1898	Elvina M. Carey	Montgomery			70.78	70 78	3.53
May 20, 1898	Matilda Dickerson	Hancock		440.00		440.00	22.00
May 27, 1898	Olaf Peterson	Page		2,000.00	4,100 94	6,100.94	305 05
June 1, 1898	Elvina M. Carey	Montgomery			70.78	70.78	3 53
June 6, 1898	Mary Shields Smith	Wapello			2,100 00	2,100.00	105.00
June 13, 1898	Mary Bowley	Scott		250.00	6,690.60	6,940.60	347.03
June 16, 1898	S. O. Kirkpatrick	Washington			2,209.64	2,209.64	110.48
June 23, 1893	B. F. Rolf	Mitchell	1,000.00			1,000.00	50.00
June 27, 1898	Lewis Paxson	Delaware		1,500.00	17,500.00	19,000.00	950 00
July 13, 1898	Anton Mandersche'd	Jackson			2,238.28	2,238.28	111.91
July 13, 1898	Reuben Knapp	Mitchell	700 00			700 00	35.00
August 1, 1898	George Rhoades	Dubuque			2,023.60	2,023.60	101.18
August 4, 1898	A. Lederer	Polk	5,000.00			5,000 00	250.00
August 4, 1898	A. Lederer	Polk	5,000.00			5,000 00	250.00
August 5, 1898	A. Lederer	Polk	2,000 00			2,000.00	100.00
August 8, 1898	Alfred Tredway	Dubuque	1,500.00			1,500.00	75 00
August 9, 1898	David Clough	Muscatine			12,512.17	12,512.17	625.60
August 29, 1898	A. Lederer	Polk	5,000.00			5,000 00	250.00

August 29, 1898	A. Lederer	Polk	1,000.00			1,000.00	50.00
August 30, 1898	A. Lederer	Polk	5,000.00			5,000.00	250.00
August 30, 1898	A. Lederer	Polk	2,500.00			2,500.00	125.00
August 30, 1898	A. Lederer	Polk	5,000.00			5,000.00	250.00
August 30, 1898	A. Lederer	Polk	5,000.00			5,000.00	250.00
September 2, 1898	Jonathan Hunt	Louisa		190.43		190.43	9.45
September 2, 1898	Delos Fuller	Butler		8,024.80		8,024.80	401.24
September 3, 1898	Augustus F. Gunther	Webster	4,500.00			4,500.00	225.00
September 8, 1898	Bernard Wagner	Dubuque			2,771.61	2,771.61	138.58
September 9, 1898	Matilda Blue	Henry			3,012.49	3,012.49	150.62
September 12, 1898	Wilhemina Peterson	Scott			961.49	961.49	48.08
September 14, 1898	James H. Gough	Appanoose		850.00		850.00	42.50
September 14, 1898	John S. Conley	Dubuque		7,573.00	4,142.70	11,715.70	585.78
September 15, 1898	Ira Burlingame	Scott			2,777.45	2,777.45	138.87
September 20, 1898	Rebecca Hickok	Wapello		250.00	1,108.70	1,358.70	67.93
September 29, 1898	Solomon Shroyer	Winneshiek		440.16		440.16	22.05
October 6, 1898	August Schwein	Scott		68.37		68.37	3.42
October 7, 1898	S. L. Vest	Wayne		26,341.00		26,341.00	1,317.05
October 10, 1898	Gertrude Grob	Scott			425.63	425.63	21.28
October 13, 1898	Eli Holly	Wapello		2,400.00	540.00	2,940.00	147.00
October 20, 1898	Sarah F. Ransom	Johnson	4,874.00			4,874.00	243.70
October 20, 1898	James C. McAdam	Henry			1,660.38	1,660.38	83.02
October 21, 1898	Dominick Willmes	Clayton		3,348.00	4,211.73	7,559.73	377.98
October 25, 1898	James C. McAdam	Henry			237.15	237.15	11.85
October 27, 1898	Julia P. Whiting	Monona			3,400.00	3,400.00	170.00
October 28, 1898	C. A. Kellogg	Lee		17,000.00	7,545.54	24,545.54	1,227.14
October 28, 1898	Emma E. Vanarsdalen	Adams		4,625.00	6,475.00	11,100.00	555.00
October 28, 1898	Elizabeth Martin	Clayton			649.67	649.67	32.48
November 4, 1898	Emma E Vanarsdalen	Adams			1,959.00	1,959.00	97.94
November 8, 1898	A. Lederer	Polk	5,000.00			5,000.00	250.00
November 9, 1898	Emma E. Vanarsdalen	Adams			101.53	101.53	5.08
November 14, 1898	A. Lederer	Polk	5,000.00			5,000.00	250.00
November 14, 1898	A. Lederer	Polk	5,000.00			5,000.00	250.00
November 25, 1898	Michael Brierton	Johnson			40,931.04	40,931.04	2,046.55
December 1, 1898	Isaiah Frankel	Mahaska	2,500.00			2,500.00	125.00
December 2, 1898	Nettie E Bucknam	Winneshiek		418.13		418.13	23.47
December 6, 1898	Phoebe Rodman	Winnebago		1,873.00		1,873.00	93.65
December 10, 1898	Barntje Vander Zwaag	Sioux		1,191.80		1,191.80	59.59
December 12, 1898	Geo. W. Pierce	Calhoun			461.62	461.62	† 24.60
December 15, 1898	Albert Samson	Boone			1,289.00	1,289.00	64.45
December 17, 1898	Daniel Bear	Fayette			4,937.17	4,937.17	247.10
December 20, 1898	Phoebe Rodman	Winnebago			2,804.20	2,804.20	140.21
December 22, 1898	C. W. Bittmann	Dubuque		5,000.00		5,000.00	250.00
December 22, 1898	C. W. Bittmann	Dubuque			23,195.82	23,195.82	1,159.78
December 23, 1898	Maria Haynes	Des Moines		3,997.50	3,968.38	7,965.88	‡ 415.54
December 23, 1898	Emma A. Babcock	Clayton		2,615.00	1,314.93	3,929.93	196.50

Table No. 162.—Continued.

DATE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
			Bequest or legacy.	Real estate.	Personalty.	Total.	
December 23, 1898	Halvor Aslaakson	Winnebago	.....	1,490 00	2,822.38	4,312.38	215.62
December 24, 1898	John Cochran	Marion	.....	4,161.00	238 18	4,399.18	219.41
December 27, 1898	Patrick J. Small	Woodbury	.....	1,077.91	.....	1,077 91	53.90
December 31, 1898	C. W. Bittmann	Dubuque	.....	.....	110.00	110.00	5 50
	Total		$ 68 574.00	$ 121,227.10	$ 263,796 61	$ 453,597.71	$ 22,650.75

† Includes $1.52 interest; ‡ includes $17.26 interest.

Table No. 163—Showing Receipts of Collateral Inheritance Tax, January 1 to June 30, 1899.

Collected in accordance with provisions of chapter 4, title VII, of the code, and chapter 37, acts Twenty-seventh General Assembly.

DATE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
			Bequest or legacy.	Real estate.	Personalty.	Total.	
January 5, 1899	Chrisley Grandle	Linn			$ 3,078 50	$ 3,078.50	$ 153 92
January 5, 1899	Chrisley Grandle	Linn		$ 9,783 00		9,783 00	489.15
January 6, 1899	Michael Brierton	Johnson			547 96	547 96	27 40
January 7, 1899	Abijah Howard	Mitchell			7,219.74	7,219 74	360 98
January 9, 1899	R. M. Raab	Des Moines			62,748.00	62,748 00	3,137.40
January 11, 1899	Albert Samson	Boone			176 00	176 00	8.80
January 12, 1899	S. C. Bowman	Cedar			700.00	700 00	35 00
January 13, 1899	Martha Stina Olson	Buena Vista		7,713.42		7,713.42	385 67
January 20, 1899	George H. Newman	Clay		1,880.00		1,880 00	94.00
January 23, 1899	Richard L. Thomas	Polk			14,000 00	14,000.00	700.00
January 25, 1899	E. B. Manchester	Harrison	$ 6,000.00			6,000.00	300 00
January 28, 1899	Icymanda Dean	Johnson			3,584 45	3,584.45	179.22
January 30, 1899	Mary J. Smyth	Linn			646 25	646 25	32.31
January 31, 1899	C. W. Schaefer	Scott		4,500.00	22,949 68	27,449 68	1,372 48
February 3, 1899	Christine Rectenbaugh	Adair		8,420.00	2,285.33	10.705 33	535 35
February 3, 1899	Evert J. Penning	Lyon		4,885.36		4,885 36	244.27
February 3, 1899	E. M. Davis	Clinton			1,316 17	1,316 17	65 81
February 6, 1899	Samuel Worley	Lee		5,121 00		5,121 00	256 05
February 10, 1899	S. G. Homans	Linn		3,237 50		3,237.50	161.90
February 10, 1899	Mary D. McMasters	Mahaska		4,191.47		4,191 47	209 57
February 13, 1899	A. E. Crookham	Mahaska		8,200.00	22,357.39	30,557.39	1,527 87
February 14, 1899	Mary A. Jenkins	Scott		2,000.00	3,527 42	5,527 42	276 37
February 16, 1899	Mrs. G. B. Meyer	Keokuk			1,500 00	1,500 00	75.00
February 16, 1899	Samuel Pearson	Humboldt		11,200 00	3,917 46	15,117.46	755 87
February 16, 1899	Thomas Crain	Clay		4,500 00		4,500 00	225 00
February 20, 1899	Helen Lesslie	Scott		45.00		45 00	2 25
February 20, 1899	Alfred N. Poyneer	Tama	1,300.00			1,300 00	65.00
February 21, 1899	Mary W. Quirk	Lyon		4,781.00		4,781.00	239 05
February 21, 1899	Ann J. Garrett	Scott		300.00	1,169.36	1,469 36	73 47
February 23, 1899	Jonathan Allen	Greene		936 69		936.69	46.83
February 25, 1899	Thor T. Rudi	Winneshiek			226.05	226.05	11 30
February 25, 1899	Maren Peterson	Pottawattamie		1,847.10		1,847 10	92 35
February 25, 1899	Elizabeth Tuttle	Jones		1,100.00	206 24	1,306.24	65.33

Table No. 163—Continued.

DATE.	DECEDENT.	COUNTY.	BASIS OF TAX. Bequest or legacy.	Real estate.	Personalty.	Total.	Tax paid.
February 25, 1899	Louisa Wabar	Allamakee			838.65	838 65	41.94
February 28, 1899	Charles Weib'en	Polk		851.19		851 19	42 55
March 1, 1899	Edward Flynn	Jones		1,202 07	2,935.00	4,137.07	206.85
March 3, 1899	Louisa Wabar	Allamakee					* 3 08
March 6, 1899	Martin Bonstetter	Kossuth			1,187.93	1,187.93	59.40
March 7, 1899	Julia A. Walker	Story		2,825.00	17,175 00	20,000.00	1,000 00
March 7, 1899	Wilfred T. Bell	Buena Vista		5,121.61		5,121 61	†262 27
March 8, 1899	Jane Knutson	Winnebago		996 00		996 00	49 80
March 10, 1899	C. L. Boesch	Des Moines	1,600.00			1,600.00	80 00
March 10, 1899	Thomas Kelly	Pottawattamie		4,600 00	724.21	5,324 21	266 23
March 11, 1899	Louisa Funston	Mahaska		9,691.05		9 691.05	484.55
March 11, 1899	A. F. Stilwell	Fayette			4.734 30	4,734 30	236.71
March 14, 1899	S. H. McCammon	Polk		600.00	3,575 54	4,175 54	208 78
March 20, 1899	John Tremayne	Mahaska		1,900 00	11,990 56	13,890.56	694 53
March 23, 1899	George Taylor	Bremer		200 00	1,056 03	1,256 03	62.80
March 24, 1899	Michael Smith	Lucas		1,450.00	6,410.40	7,860 40	393.02
March 25, 1899	John A. Seibertz	Black Hawk		258.19		258 19	12.91
March 27, 1899	Charlotte H. M. Stevens	Johnson			6,927 86	6,927 86	346 39
March 27, 1899	Francis A. Walker	Des Moines	4,000 00			4,000 00	200.00
March 27, 1899	Osgood Doolittle	Des Moines			4 244 74	4,244 74	212.23
March 31, 1899	Ole Evenson	Woodbury		2,000 00	887 29	2 887 29	144 36
April 1, 1899	Angelina R. Shugart	Pottawattamie	3,000 00			3 000.00	150 00
April 5, 1899	Thos. H. Clover	Jefferson		5,326.34		5,326 34	266.31
April 6, 1899	Samuel Calhoun	Washington			38.93	38.93	1.95
April 7, 1899	F. E. Whitmore	Cherokee	1,000 00			1,000 00	50.00
April 7, 1899	Mary Karwin	Clayton		1,900 00	74.80	1,974.80	98.74
April 8, 1899	Garrett Hendrickson	Pocahontas		746 45		746.45	37.32
April 10, 1899	Jane Breckenridge	Polk		2,884.86		2.884 86	144.24
April 12, 1899	John Nuttall	Polk		2,314.35		2.314.35	115.71
April 13, 1899	Henry Atchison	Jasper		1,166.67	580.97	1,747 64	87.38
April 13, 1899	Salome Morrill	Webster	750.00			750 00	37 50
April 13, 1899	A. Van Rooden	Sioux		6,720.00	1,170 56	7,890 56	394 50
April 14, 1899	Henry Strause	Clayton			2,643.87	2,643 87	132.14
April 15, 1899	Robert Maxwell	Floyd		8,800.55		8,800 55	440.03
April 17, 1899	Rachel Montgomery	Delaware			4,000.00	4,000.00	200.00
April 17, 1899	Peter Willmes	Clayton		5,020 00	6,460.94	11,480 94	574 05
April 18, 1899	John Arnett	Tama		5,100.00	16,305.14	21,405.14	1,070.26
April 18, 1899	John White	Linn		3,000 00		3,000.00	150.00
April 18, 1899	John White	Linn		18,050.00		18.050 00	902.50
April 19, 1899	John White	Linn			2,955 28	2,955 28	147.75
April 19, 1899	John M. Moore	Jefferson		7.368 75	257.05	7.625 80	381.29
April 19, 1899	Henry J. Griswold	Calhoun	1,000.00	Geo. H. Griswold		1,000 00	50.00

April	19, 1899	Henry J. Griswold	Calhoun	1,000.00	Frances E. McGuffin	1,000.00	50.00
April	19, 1899	Henry J. Griswold	Calhoun	1,000.00	Alice Price	1,000.00	50.00
April	19, 1899	Henry J. Griswold	Calhoun	500 00	Bessie Griswold	500.00	25.00
April	19, 1899	Henry J. Griswold	Calhoun	500.00	Essie Griswold	500.00	25.00
April	24, 1899	Robert R. Evans	Muscatine		1,991 24	1,991.24	99.56
April	24, 1899	Dewitt C. Richman	Muscatine	100 00		100.00	5.00
April	25, 1899	Thomas P. Booth	Fremont		5,379.00	5,379.00	268 95
April	26, 1899	D. J. Hylle	Worth	200.00		200 00	10.00
April	26, 1899	Frederick Wernke	Dubuque	1,517.20		1,517.20	75.86
April	27, 1899	Curtin F. Stone	Tama			48 12	48.12	2.40
April	27, 1899	J. S. Dole	Jefferson			2,800.00	2,800 00	140.00
April	27, 1899	J. S. Dole	Jefferson		8,117.40		8,117 40	405.87
April	29, 1899	Mary Kearney	Pottawattamie		4,000 00	464 47	4,464 47	223.23
April	29, 1899	Narcissa D. Campbell	Wayne			140.00	140.00	7 00
April	29, 1899	Geo. W. Scoville	Cass		947.20		947.20	47 36
May	1, 1899	Robert Cadden	Marshall		250 00	329.16	579.16	28.96
May	3, 1899	John J. Flynn	Butler		2,122 44		2,122.44	106 12
May	8, 1899	Robert Cadden	Marshall					1.91
May	8, 1899	W. T. Bell	Buena Vista		70 99		70 99	‡3.83
May	10, 1899	John Nuttall	Polk			304.36	304.36	15.22
May	12, 1899	Claus J. Peters	Scott		2,212 00		2,212.00	110 60
May	13, 1899	John Gerken	Montgomery		1,200.00		1,200.00	60 00
May	13, 1899	Henrietta J. Sykes	Dubuque			3,865.77	3,865 77	193.29
May	15, 1899	Catharine H. Thompson	Cedar		975.00	2,757.54	3,732.54	186.63
May	16, 1899	Catharine E. Lindsay	Scott	250 00			250 00	12.50
May	23, 1899	Amy Tulloss	Johnson		689.09		689.09	34 45
May	24, 1899	William Doughty	O'Brien		1,383.80		1.383 80	69 19
May	27, 1899	Frederick Maack	Scott			1,931.66	1,931 66	96 58
May	27, 1899	Frances M. Lewis	Wayne		1,495 80		1,495.80	74 79
May	27, 1899	Annie Overholt	Johnson			1,362.00	1,362 00	68.10
May	29, 1899	Richard C. Rice	Woodbury	250 00			250.00	12.50
May	29, 1899	Nathaniel S Chenoweth	Montgomery		1,244.53		1,244 53	62 23
June	2, 1899	Warren Danforth	Winneshiek		9,600 00		9,600.00	480.00
June	2, 1899	Bridget Nolan	Johnson			357.11	357.11	17.85
June	3, 1899	Michael C. Redmond	Tama		8,900 00	210 27	9,110 27	455 51
June	5, 1899	J. H. Walton	Dubuque			5,370 05	5 370.05	268 50
June	6, 1899	Leverett L. Tuller	Wayne		1,200 00	746 39	1,946 39	97.32
June	8, 1899	Matilda Carlile	Polk	300 00	2,800 00		3,100.00	155.00
June	9, 1899	Jurgen Anderson	Scott		1,500.00		1,500.00	75.00
June	14, 1899	Emily Hendrickson	Clayton		3,473.00		3 473 00	173.65
June	16, 1899	Fritz Dircks	Scott		202 00		202 00	10.10
June	19, 1899	Michael Meagher	Clinton		2,717.40		2,717.40	135 87
June	24, 1899	John S. Conley	Dubuque			340.48	340 48	17 02
June	28, 1899	Henry Hirschler	Des Moines		800.00	4,916 77	5,216.77	260 84
June	29, 1899	Robert F. Armstrong	Marshall			886 47	886.47	44.32
June	29, 1899	Robert F. Armstrong	Marshall		9,778.13		9,778.13	488 91
June	29, 1899	Rev. Thomas Kiernan	Clinton			5,363 31	5,363 31	268 16
June	29, 1899	Joel Eaton	Pottawattamie		2,235.35		2,235.35	111.77
		Total		$ 24,267 20	$ 259,518.90	$ 281,523.98	$ 565,310.08	$ 28,264 99
		Grand Total for biennial period		$ 92,841.20	$ 388,556.00	$ 575,185.23	$1,056,582.43	$ 53,799 52

* Interest delinquent tax. † Includes $6.19 interest. ‡ Interest.

Table No. 164.—Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax for the Year 1893.

Allowed in accordance with the provisions of section 7, chapter 37, acts Twenty-seventh General Assembly

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	Legal services.	Total.
June 8, 1898	A. W. Enoch	Wapello	Mary Shields Smith	$ 105.00	$ 10.50		$ 10.50
June 13, 1898	H. P. Hancock	Fayette	A. F. Stilwell	1,029 85	20.00		20.00
June 23, 1898	A. B. Lovejoy	Mitchell	D. B. F. Rolfe	50 00	5 00		5 00
June 27, 1898	O. R. Wood	Hancock	Matilda Dickerson	22.00	2.20		2 20
June 27, 1898	H. F. Arnold	Delaware	Louis Paxson	950.00	20.00		20.00
July 7, 1898	H. F. Arnold	Delaware	Louis Paxson			$ 28.50	28.50
July 22, 1898	A. B. Lovejoy	Mitchell	Reuben Knapp	35.00	3 50		3 50
August 6, 1898	Henry Michel	Dubuque	George Rhodes	101.18	10.12		10.12
August 6, 1898	James A. Howe	Polk	A. Lederer	2,525.00	20.00		20 00
August 8, 1898	Henry Michel	Dubuque	Alfred Tredway	75.00	7.50		7.50
August 22, 1898	J. R. Hanley	Muscatine	David Clough	625.60	20 00		20.00
September 3, 1898	W. S. Kenyon	Webster	A. F. Gunther	225.00	20 00		20.00
September 8, 1898	Henry Michel	Dubuque	Bernard Wagner	138.58	13.85		13.85
September 16, 1898	Henry Michel	Dubuque	John Conley	585.78	20.00	17.57	37 57
October 13, 1898	A. W. Enoch	Wapello	Eli Holly	147.00	14.70		14.70
October 21, 1898	O. M. Ducher	Johnson	Sarah F. Ransom	243.70	20.00		20.00
October 21, 1898	T. M. Davidson	Clayton	Dominick Willmes	377.98	20.00		20.00
November 1, 1898	D. H. Meyerhoff	Adams	Emma Vanarsdalen	658.02	20.00		20.00
November 1, 1898	T. M. Davidson	Clayton	Elizabeth Martl.	32.48	3 24		3.24
November 25, 1898	Charles M. Dutcher	Johnson	Michael Brierton	2,073.93	20.00		20.00
December 1, 1898	James Carroll	Mahaska	Isaiah Frankel	125 00	12.50		12 50
December 8, 1893	W. L. Livingston	Wayne	S. L. Vest	1,317 05	20 00		20.00
December 13, 1898	B. B. Foster	Calhoun	George W. Pierce	24 60	2.46		2.46
December 17, 1898	H. P. Hancock	Fayette	Daniel Bear	247.10	20.00		20.00
December 20, 1898	F. M. Molsberry	Louisa	Jonathan Hunt	9.45		.28	.28
December 21, 1898	Henry Michel	Dubuque	C. W. Bittmann	1,415.28	20 00		20.00
December 23, 1898	O. O. Clark	Des Moines	Maria Haynes	415.54	20.00		20.00
December 28, 1898	George W. Crozier	Marion	John Cochran	219.41	20.00		20.00
December 29, 1898	J. W. Hallam	Woodbury	Patrick J. Small	53.90	5 39		5.39
	Total			$13,828 45	$ 390 96	$ 46.35	$ 437.31

Table No. 165.—Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax for the Year 1899.

Allowed in accordance with the provisions of section 7, chapter 37, acts Twenty-seventh General Assembly.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	Legal services.	Total.
January 2, 1899	T. M. Davidson	Clayton	Emma A. Babcock	$ 196.50	$ 19.65		$ 19.65
January 5, 1899	J. M. Grimm	Linn	Chrisley Grandle	643.07	20.00		20.00
January 9, 1899	A. B. Lovejoy	Mitchell	Abijah Howard	360.98	20.00		20.00
January 9, 1899	C. C. Clark	Des Moines	R. M. Raab	3,137.40	20.00		20.00
January 9, 1899	J. M. Wilson	Appanoose	James H Gough	42.50	4.25		4.25
January 10, 1899	Andrew Miller	Winnebago	Halvor Aslakson	215.62	20.00		20.00
January 21, 1899	G. H. Martin	Clay	George H. Newman	94.00	9.40		9.40
January 25, 1899	M. R. Bailey	Harrison	E. B. Manchester	300.00	20.00		20.00
January 28, 1899	Charles M. Dutcher	Johnson	Icymanda Dean	179.22	17.92		17.92
January 30, 1899	J. M. Grimm	Linn	Mary J. Smyth	32.31	3.23		3.23
February 2, 1899	C. H. George	Clinton	E. M. Davis	65.81	6.58		6.58
February 10, 1899	J. M. Grimm	Linn	S. G. O. Homans	161.90	16.19		16.19
February 10, 1899	James Carroll	Mahaska	Mary D. McMaster	209.57	20.00		20.00
February 13, 1899	James Carroll	Mahaska	A. E. Crookham	1,527.87	20.00		20.00
February 16, 1899	F. L. Goeldner	Keokuk	Mrs. G. B. Myer	75.00	7.50		7.50
February 16, 1899	G. H. Martin	Clay	Thomas Crain	225.00	20.00		20.00
February 20, 1899	A. K. Hitchcock	Tama	A. N. Poyneer	65.00	6.50		6.50
February 23, 1899	Owen Lovejoy	Greene	Jonathan Allen	46.83	4.68		4.68
February 25, 1899	H. H. Stilwell	Allamakee	Louisa Wabar	41.94	4.19		4.19
February 25, 1899	M. W. Herrick	Jones	Elizabeth Tuttle	65.33	6.53		6.53
February 25, 1899	C. G. Saunders	Pottawattamie	Warren Peterson	92.35	9.23		9.23
February 28, 1899	James A. Howe	Polk	Charles Weiblen	42.55	4.25		4.25
March 1, 1899	M. W. Herrick	Jones	Edward Flynn	206.85	20.00		20.00
March 3, 1899	H. H. Stilwell	Allamakee	Louisa Wabar	3.08	Int. .30		.30
March 6, 1899	J. C. Raymond	Kossuth	Martin Bonstetter	59.40	5.94		5.94
March 7, 1899	F. F. Faville	Buena Vista	W. T. Bell	262.27	20.00		20.00
March 10, 1899	C. G. Saunders	Pottawattamie	Thomas Kelly	266.23	20.00		20.00
March 10, 1899	C. C. Clark	Des Moines	C. L. Boesch	80.00	8.00		8.00
March 11, 1899	James Carroll	Mahaska	Louisa Funston	484.55	20.00		20.00
March 14, 1899	James A. Howe	Polk	Stanton H. McCammon	208.78	20.00		20.00
March 20, 1899	James Carroll	Mahaska	John Tremayne	604.56	20.00		20.00
March 24, 1899	Warren S. Dungan	Lucas	Michael Smith	393.02	20.00		20.00

Table No. 165.—Continued.

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES. Reporting.	FEES. Legal services.	FEES. Total.
March 25, 1899	S. B. Reed	Black Hawk	John A. Seibertz	12.91	1.29		1.29
March 27, 1899	C. M. Dutcher	Johnson	Charlotte H. M. Stearns	346.39	20.00		20.00
March 27, 1899	Charles C Clark	Des Moines	Francis A. Walker	200.00	20.00		20.00
March 31, 1899	J. W. Hallam	Woodbury	Ole Evenson	144.36	14.43		14.43
April 1, 1899	C. G. Saunders	Pottawattamie	Angelina R. Shugart	150.00	15.00		15.00
April 5, 1899	Arthur G. Jordan	Jefferson	Thomas H Clover	266.31	20.00		20.00
April 6, 1899	S. W. Brookhart	Washington	Samuel Calhoun	1.95	.20		.20
April 7, 1899	Thomas McCulla	Cherokee	F. E. Whitmore	50.00	5.00		5.00
April 7, 1899	T. M Davidson	Clayton	Mary Karwin	98.74	9.87		9.87
April 10, 1899	James A. Howe	Polk	Jane Breckenridge	144.24	14.43		14.43
April 10, 1899	John McLennan	Polk	Jane Breckenridge			$ 4.33	4.33
April 12, 1899	James A. Howe	Polk	John Nuttall	115.71	11.57		11.57
April 13, 1899	O. C. Meredith	Jasper	Henry Atchison	87.38	8.73		8.73
April 13, 1899	Robert W. Olmsted	Sioux	A Van Rooden	394.50	20.00		20.00
April 13, 1899	Wm T Chantland	Webster	Salome Morrill	37.50	3.75		3.75
April 14, 1899	T. M Davidson	Clayton	Henry Strause	132.14	13.21	3.96	17.17
April 15, 1899	Frank Lingenfelder	Floyd	Robert Maxwell	440.03	20.00		20.00
April 17, 1899	H F. Arnold	Delaware	Rachel Montgomery	200.00	20.00		20.00
April 17, 1899	T. M. Davidson	Clayton	Peter Willmes	574.05	20.00		20.00
April 18, 1899	A. K. Hitchcock	Tama	John Arnett	1,070.26	20.00		20.00
April 18, 1899	J. M Grimm	Linn	John White	1,200.25	20.00		20.00
April 19, 1899	Arthur G. Jordan	Jefferson	John M. Moore	381.29	20.00		20.00
April 19, 1899	W. E. Gray	Calhoun	Henry J Griswold	200.00	20.00		20.00
April 24, 1899	J. R. Hanley	Muscatine	Robert R. Evans	99.56	9.95		9.95
April 25, 1899	P. H. Hoop	Fremont	Thomas P. Booth	268.95	20.00		20.00
April 26, 1899	Henry Michel	Dubuque	Frederick Wernke	75.86	7.58		7.58
April 27, 1899	A. K. Hitchcock	Tama	C. F. Stone	2.40	.24		.24
April 27, 1899	A. G Jordan	Jefferson	J S. Dole	545.87		16.38	16.38
April 29, 1899	C. G. Saunders	Pottawattamie	Mary Kearney	223.23	20.00		20.00
April 29, 1899	W. L. Livingston	Wayne	Narcissa D. Campbell	7.00	.70		.70
May 1, 1899	B. F. Cummings	Marshall	Robert Cadden	29.96	2.90		2.90
May 3, 1899	George A. McIntyre	Butler	John J. Flynn	106.12	10.61		10.61
May 6, 1899	W. O Clemans	Linn	John White			36.00	36.00
May 8, 1899	B. F. Cummings	Marshall	Robert Cadden	1.91	.19		.19
May 10, 1899	James A. Howe	Polk	John Nuttall	15.22	1.52		1.52
May 12, 1899	Edward Mills	Montgomery	John Gerken	60.00	6.00		6.00
May 12, 1899	F. P. Greenlee	Montgomery	John Gerken			1.80	1.80

May	23, 1899	Charles M. Dutcher	Johnson	Amy Tulloss	34.45	3.44	.....	3.44
May	27, 1899	Charles M Dutcher	Johnson	Annie Overholt	68.10	6.81	.....	6.81
May	27, 1899	Julius Lischer	Scott	Frederick Maack	96.58	9.66	.....	9.66
May	27, 1899	W. L. Livingston	Wayne	Frances M. Lewis	74.79	7.48	.....	7.48
May	29, 1899	Edward Mills	Montgomery	N. S. Ohenoweth	62.23	6.22	.....	6.22
June	2, 1899	N. Willett	Winneshiek	Warren Danforth	480.00	20.00	.....	20.00
June	2, 1899	C M. Dutcher	Johnson	Bridget Nolan	17.85	1.79	.....	1.79
June	5, 1899	Henry Michel	Dubuque	J. H. Walton	268.50	20 00	.....	20 00
June	6, 1899	W. L. Livingston	Wayne	Leverett L. Tuller	97.32	9 73	.....	9.73
June	8, 1899	James A. Howe	Polk	Matilda Carlile	155.00	15.50	.....	15 50
June	8, 1899	John McLennan	Polk	Matilda Carlile	.....	.....	4.65	4.65
June	14, 1899	T. M. Davidson	Clayton	Emily Hendrickson	173.65	17.37	.....	17.37
June	19, 1899	C. H. George	Clinton	Michael Meagher	135.87	13.59	.....	13.59
June	24, 1899	Henry Michel	Dubuque	John S. Conley	17 02	....	.51	.51
June	28, 1899	Charles C. Clark	Des Moines	Henry Herschler	260 84	20.00	.....	20.00
June	29, 1899	C. G. Saunders	Pottawattamie	Joel Eaton	111.77	11.18	.....	11.18
June	29, 1899	C. H. George	Clinton	Thomas Kiernan	268.16	20.00	.....	20.00
		Total			$20,484.71	$1,014 27	$ 67.63	$ 1,081.90
		Total for period			$ 4 313 16	$1,405 23	$ 113.98	$ 1,519 21

Table No. 166.—Showing Receipts of Collateral Inheritance Tax by Counties.

ADAIR COUNTY.

DATE.	DECEDENT.	BASIS OF TAX. Bequest or legacy.	Real estate.	Personality.	Total.	Tax paid.
Feb. 3, 1899	Christine Rectenbaugh	.....	$8,420.00	$2,285.33	$10,705.33	$ 532.25

ADAMS COUNTY.

Oct. 28, 1898 Nov. 4, 1898 Nov. 9, 1898	Emma E. Vanarsdalen	.....	$4,625.00	$8,535.53	$13,160.53	$ 658 02

ALLAMAKEE COUNTY.

Feb. 25, 1899	Louisa Wabar	.....	.....	$ 838.65	$ 838.65	$ 41 94
Mar. 3, 1899	Louisa Wabar	.....	.....	.....	.....	*3 08
	Total for period	.....	.....	$ 838.65	$ 838.65	$ 45 02

*Interest on delinquent tax.

APPANOOSE COUNTY.

Sept. 14, 1898	James H. Gough	.....	$ 850 00	.....	$ 850.00	$ 42 50

BLACK HAWK COUNTY.

Feb. 11, 1898	Simon Wagner	.....	.....	$10,795.77	$10,795.77	$ 539 78
Mar. 25, 1899	John A. Seibertz	.....	$ 258.19	.....	258.19	12.91
	Total for period	.....	$ 258.19	$10,795.77	$11,053.96	$ 552.69

BOONE COUNTY.

Dec. 15, 1898 Jan. 11, 1899	Albert Samson.	.....	.....	$1,465 00	$ 1,465.00	$ 73.25

BREMER COUNTY.

Mar. 23, 1899	George Taylor	.....	$ 200.00	$1,056.03	$ 1,256.03	$ 62.80

BUENA VISTA COUNTY.

Jan. 13, 1899	Martha Stina Olson	.....	$ 7,713.42	.....	$ 7,713.42	$ 385 67
Mar. 7, 1899	Wilfred T. Bell	.....	.....	.....	.....	*6 47
May 8, 1899		.....	5,192.60	.....	5,192.60	259 63
	Total for period	.....	$12,906.02	.....	$12,906.02	$ 651.77

*Interest.

BUTLER COUNTY.

Sept. 2, 1898	Delos Fuller	.....	$ 8,024.80	.....	$ 8,024.80	$ 401.2
May 3, 1899	John J. Flynn	.....	2,122.44	.....	2,122.44	106.1
	Total for period	.....	$10,147.24	.....	$10,147.24	$ 507.36

CALHOUN COUNTY.

DATE.	DECEDENT.	BASIS OF TAX. Bequest or legacy.	Real estate.	Personalty	Total.	Tax paid.
Dec. 12, 1898	George W. Pierce	.....	.....	$ 461 62	$ 461.62	$*24 60
April 19, 1899	Henry J. Griswold	$ 4,000	.....	.....	4,000.00	200.00
	Total for period	$ 4,000		$ 461.62	$ 4,461.62	$224.60

* Includes $1.52 interest.

CARROLL COUNTY.

Oct. 13, 1897	D. H Lem Kuhl	... ...	$7,810.00	.....	$ 7,810 00	$390.50

CASS COUNTY.

April 29, 1899	George W. Scoville	.....	$ 947.20	.....	$ 947.20	$ 47 36

CEDAR COUNTY.

Jan. 12, 1899	S. O Bowman	.....	....	$ 700 00	$ 700.00	$ 35.00
May 15, 1899	Catherine H. Thompson	.....	$ 975.00	2,757.54	3,732.54	186.63
	Total for period	....	$ 975.00	$3,457.54	$ 4,432.54	$221.63

CHEROKEE COUNTY.

April 7, 1899	F. E. Whitmore.	$ 1,000	...	.....	$ 1,000.00	$ 50.00

CLAY COUNTY.

Jan. 20, 1899	George H. Newman	.....	$1,880 00	.....	$ 1,880 00	$ 94.00
Feb. 16, 1899	Thomas Grain	.....	4,500.00	.....	4,500.00	225.00
	Total for period	.....	$6,380.00	....	$ 6,380 00	$319.00

CLAYTON COUNTY.

Oct. 21, 1898	Dominick Willmes	.....	$3,348.00	$4,211.73	$ 7,559.73	$377.98
Oct. 28, 1898	Elizabeth Marti	.....	.....	649.67	649 67	32.48
Dec. 23, 1898	Emma A. Babcock	.....	2,615 00	1,314.93	3,929.93	196 50
April 7, 1899	Mary Karwin	.....	1,900 00	7,480.00	1,974.80	98.74
April 14, 1899	Henry Strause	.....	.....	2,642.87	2,642.87	132 14
April 17, 1899	Peter Willmes	.....	5,020.00	6,460 94	11,480 94	574.05
June 14, 1899	Emily Hendrickson	.....	3,473 00	.....	3,473.00	173.65
	Total for period	.....	$16,356.00	$22,760 14	$31,710 94	$1585 54

CLINTON COUNTY.

Feb. 3, 1899	E. M. Davis	.....	.....	$1,316.17	$ 1,316.17	$ 65.81
June 19 1899	Michael Meagher	.....	$2,717.40	.....	2,717.40	135.87
June 29, 1899	Rev. Thomas Kiernan	.....	.....	5,363 31	5,363 31	268.16
	Total for period	.....	$2,717.40	$6,679.48	$ 9,396.88	$469 84

DELAWARE COUNTY.

June 27, 1898	Lewis Paxson.	.....	$1,500.00	$17,500.00	$19,000 00	$950.00
April 17, 1899	Rachel Montgomery	.....	.....	4,000 00	4,000 00	200.00
	Total for period.	.....	$1,500.00	$21,500 00	$23,000 00	$1150.00

DES MOINES COUNTY.

DATE.	DECEDENT.	BASIS OF TAX. Bequest or legacy.	Real estate.	Personalty.	Total.	Tax paid.
Dec. 10, 1897	Elizabeth Morrison	.....	.....	$1,060 36	$ 1,060.36	$ 53 02
Dec. 23, 1898	Maria Haynes	.....	$3,997.50	3,968.38	7,965.88	*415 54
Jan. 9, 1899	R. M. Raab	....	.....	62,748.00	62,748.00	3,137 40
Mar. 10, 1899	C. L. Boesch	$ 1,600	.....	.....	1,600.00	80 00
Mar. 27, 1899	Francis A. Walker	4,000	.....	.....	4,000.00	200.00
Mar. 27, 1899	Osgood Doolittle	....	.....	4,244 74	4,244.74	212.23
June 28, 1899	Henry Herschler	.....	300 00	4,916.77	5,216.77	260.84
	Total for period	$ 5,600	$4,297.50	$76,988.25	$86,885.75	$4259.03

* Includes $17.26 interest.

DUBUQUE COUNTY.

Jan. 20, 1898	George Smith	.....	.....	$ 1,681.23	$ 1,681.23	$ 84.06
Aug. 1, 1898	George Rhoades	.....	.....	2,023 60	2,023.60	101.18
Aug. 8, 1898	Alfred Tredway	1,500.00	.....	.....	1,500.00	75.00
Sept. 8, 1898	Bernard Wagner	.....	.....	2,771.61	2,771.61	138.58
Sept. 14, 1898 June 24, 1899 Dec. 22, 1899	John S. Conley	.....	$ 7,573.00	4,483.18	12,056.18	602 80
Dec. 31, 1899	C. M. Bittmann	.....	5,000.00	23,305.82	28,305 82	1,415.28
April 26, 1899	Frederick Wernke	1,517 20	.....	.....	1,517 20	75.86
May 13, 1899	Henrietta J. Sykes	.....	.....	3,865.77	3.865 77	193 29
June 5, 1899	J. H. Walton	.....	.....	5,370.05	5,370.05	268.50
	Total for period	3,017 20	$12,573 00	$43,501.26	$59,091.46	2,954.55

FAYETTE COUNTY.

May 11, 1898 Mar. 11, 1899	A F. Stilwell	.....	.....	$20,597.20	$20,597.20	1,029.85
Dec. 17, 1898	Daniel Bear	.....	.....	4,937.17	4,937.17	247.10
	Total for period	...	.....	$25,534 37	$25 534.37	1,276 95

FLOYD COUNTY.

April 15, 1899	Robert Maxwell	...	$ 8.800 55	.	$ 8 800 55	$440 03

FREMONT COUNTY.

April 25, 1899	Thomas P. Booth	.....	$ 5,379.00	.....	$ 5,379.00	$268.95

GREENE COUNTY.

Feb. 23, 1899	Jonathan Allen	.	$ 936.69	.....	$ 936 69	$ 46 83

HANCOCK COUNTY.

May 20, 1898	Matilda Dickerson	....	$ 440.00	.....	$ 440 00	$ 22.00

HARRISON COUNTY.

Jan. 25, 1899	E B. Manchester	$ 6,000	.....	.....	$ 6,000.00	$300.00

HENRY COUNTY.

Sept. 9, 1898	Matilda Blue	.....	.....	$3,012.49	$3,012.49	$150.62
Oct. 20, 1898 Oct. 25, 1898	James C. McAdam	.....	.....	1,897 53	1,897.53	94.87
	Total for period	.....	.....	$4,910.02	$4,910.02	$245.49

HUMBOLDT COUNTY.

DATE.	DECEDENT.	BASIS OF TAX. Bequest or legacy.	Real estate.	Personalty.	Total.	Tax paid.
Feb. 16, 1899	Samuel Pearson.	.....	$ 11,200	$3,917 46	$15,117.46	$755.87

JACKSON COUNTY.

Jan. 31, 1898	Mary K. Edinger	.....	.....	$1,021.70	$1,021.70	$ 51.08
July 18, 1898	Anton Manderscheid.....	.....	.....	2,238.28	2,238 28	111.91
	Total for period.....	.. ....	... ...	$3,259.98	$3 259 98	$162.99

JASPER COUNTY.

April 13. 1899	Henry Atchison	.. ...	$1,166.67	$ 580 97	$1,747.64	$ 87.38

JEFFERSON COUNTY.

April 5, 1899	Thomas H. Clover	.....	$5.326 34	.....	$ 5,326.34	$266.31
April 19, 1899	John M Moore.....	... ...	7.368.75	$ 257.05	7.625.80	381.29
April 27, 1899	J. S. Dole.....	.....	8,117.40	2,800 00	10,917.40	545.87
	Total for period..... ..	.... .	20,812 49	$3,057.05	$23,869.54	1,193 47

JOHNSON COUNTY.

Oct. 20, 1898	Sarah F. Ransom	$ 4,874	.....	.....	$ 4,874.00	$ 243.70
Nov. 25, 1893						
Jan. 6, 1899	Michael Brierton	.....	.....	$41,479.00	41,479 00	2,073.95
Jan. 28, 1899	Icymanda Dean...	.....	....	3,584.45	3,584 45	179 22
Mar. 27, 1899	Charlotte H. M. Stevens.....	... .	.....	6,927.86	6,927 86	346 39
May 23, 1899	Amy Tulloss...	.....	$ 689 00		689 00	34.45
May 27, 1899	Annie Overholt.....	.....	.....	1,362 00	1,362 00	68.10
June 2, 1899	Bridget Nolan.	.....	.....	357.11	357.11	17.85
	Total for period	$ 4,874	$ 689 00	$53,710.42	$59,273.42	2,963.66

JONES COUNTY.

Feb 25, 1899	Elizabeth Tuttle	.....	$1,100.00	$ 206.24	$ 1,306.24	$ 65.33
Mar. 1, 1899	Edward Flynn.....	.....	1,202 07	2,935.00	4,137 07	206.85
	Total for period....	.....	$2,302 07	$3.141.24	$ 5,443 31	$ 272 18

KEOKUK COUNTY.

Feb. 16, 1899	Mrs. G. B. Meyer..... ..	. .	.....	$1.500.00	$1,500 00	$ 75.00

KOSSUTH COUNTY.

Mar. 6, 1899	Martin Bonstetter.... ..	.....	.....	$1,187 93	$1,187.93	$ 59 40

LEE COUNTY.

Oct. 28, 1898	C. A. Kellogg.....	.....	$17,000.00	$7.545 54	$24,545.54	$1,227.14
Feb. 6, 1899	Samuel Worley..... .	.....	5,121.00	.....	5,121.00	256.05
	Total for period	.....	$22,121.00	$7,545 54	$29,666.54	$1,483.19

LINN COUNTY.

Jan. 5, 1899	Chrisley Grandle.....	... ...	$ 9,783.00	$3,078.50	$12,861 50	$ 643 07
Jan. 30, 1899	Mary J. Smyth	.....	... .	646.25	646.25	32.31
Feb. 10, 1899	S. G. O Homans.	.....	3,237 50	.. ..	3,237 50	161 90
April 18, 1899	John White	.. ....	21,050 00	2.955.28	24,005.28	1,200.25
	Total for period.....	....	$34,070.50	$6.680.03	$40.750.53	$2 037.53

LOUISA COUNTY.

DATE.	DECEDENT.	BASIS OF TAX. Bequest or legacy.	Real estate.	Personalty.	Total.	Tax paid.
Mar. 18, 1898	Anna Thomas	$ 3,000	.....	.....	$ 3,000.00	$ 120.00
Sept. 2, 1898	Jonathan Hunt	.....	$ 190.43	.....	$ 190.43	9 45
	Total for period	$ 3,000	$ 190 43	.....	$ 3,190.43	$ 129.45

LUCAS COUNTY.

Mar. 24, 1899	Michael Smith	.....	$1,450.00	$6,410.40	$7,860.40	$ 393 02

LYON COUNTY.

Feb. 3, 1899	Evert J. Penning	.....	$4,885 36	.....	$4,885.36	$ 244 27
Feb. 21, 1899	Mary W. Quirk	.....	4,781.00	.....	4,781.00	239 05
	Total for period	.....	$9,666.36	.....	$9,666.36	$ 483.32

MAHASKA COUNTY.

Dec. 1, 1898	Isaiah Frankel	$ 2,500	.....	.....	$2,500.00	$ 125.00
Feb. 10, 1899	Mary D. McMasters	.....	4,191.47	.....	4,191.47	209 57
Feb. 13, 1899	A. E. Crookham	.....	8,200.00	$22,357 39	30,557.39	1,527 87
Mar. 11, 1899	Louisa Funston	.....	9,691.05	.....	9,691 05	484.55
Mar. 20, 1899	John Tremayne	.....	1,900.00	11,990.56	13,890.56	694 53
	Total for period	$ 2,500	$23,982.52	$34,347.95	$60,830.47	$3,041.52

MARION COUNTY.

Dec. 24, 1898	John Cochran	.....	$4,161.00	$ 238.18	$4,399.18	$ 219.41

MARSHALL COUNTY.

May 1, 1899	Robert Cadden	.....	$ 250.00	$ 329.16	$ 579.16	$ 28.96
May 8, 1899	Robert Cadden	.....	.....	.....	.....	1 91*
June 20, 1899	Robert F. Armstrong	.....	9,778.13	886.47	10,664.60	533 23
	Total for period	.....	$10,028 13	$ 1,215 63	$11,243.76	$564.10

* Interest.

MITCHELL COUNTY.

June 23, 1898	B. F. Rolf	$ 1,000	.....	.....	$ 1,000 00	$ 50.00
July 13, 1898	Reuben Knapp	700	.....	.....	700.00	35.10
Jan. 7, 1899	Abijah Heward	.....	.....	$7,219.74	7,219.74	360 98
	Total for period	$ 1,700	.....	$7,219 74	$ 8,919.74	$445 98

MONTGOMERY COUNTY.

Jan. 22, 1898 April 9, 1898 May 19, 1898 June 1, 1898	Elvina M. Carey	.....	.....	$ 637.06	$ 637.06	$ 31.84
May 13, 1899	John Gerken	.....	$1,200 00	.....	1,200.00	60 00
May 29, 1899	Nathaniel E. Chenoweth	.....	1,244.53	.....	1,244.53	62.23
	Total for period	.....	$2,444.53	$ 637.06	$ 3,081.59	$154 07

MONONA COUNTY.

Oct. 27, 1898	Julia P. Whiting	.....	.....	$3,400 00	$ 3,400 00	$ 170 00

MUSCATINE COUNTY.

DATE.	DECEDENT.	BASIS OF TAX. Bequest or legacy.	Real estate.	Personalty.	Total.	Tax paid.
Aug. 9, 1896	David Clough	.....	.....	$12,512.17	$12,512.17	$625.60
April 24, 1899	Robert R. Evans	.....	$1,991.24	.....	1,991.24	99.56
April 24, 1899	Dewitt C. Richman	$ 100	.....	.....	100.00	5.00
	Total for period	$ 100	$1,991.24	$12,512.17	$14,603.41	$730.16

O'BRIEN COUNTY.

May 24, 1899	William Doughty	.....	$1,383 80	.....	$ 1,383 80	$ 69.19

PAGE COUNTY.

Feb. 28, 1898	Samuel Rowley	.....	$ 9,194.00	$ 7,548.68	$16,742 68	$ 837.13
May 27, 1898	Olaf Peterson	.....	2,000.00	4,100 94	6,100.94	305.05
	Total for period	.....	$11,194 00	$11,649.62	$22,843.62	1,142.18

POCAHONTAS COUNTY.

April 8, 1899	Garrett Hendrickson	.....	$ 746.45	.....	$ 746.45	$ 37.32

POLK COUNTY.

Aug. 4, 1898 Aug. 5, 1898 Aug. 29, 1898 Aug. 30, 1898 Nov. 8, 1898 Nov. 14, 1898	A. Lederer	$50,500	.....	.....	$50,500.00	2,525.00
Jan. 22, 1899	Richard L. Thomas	.....	.....	$14,000.00	14,000.00	700.00
Feb. 28, 1899	Charles Weiblen	.....	$ 851.19	.....	851.19	42.55
Mar. 14, 1899	Stanton H. McCammon	.....	600 00	3,575.54	4,175.54	208 78
April 10, 1899	Jane Breckenridge	.....	2,884.86	.....	2,884 86	144.24
April 12, 1899 May 10, 1899 June 8, 1899	John Nuttall	.....	2,314.35	304.36	2,618.71	130.93
	Matilda Carlisle	300	2,800 00	.....	3,100.00	155.00
	Total for period	$50,800	$9,450.40	$17,879.90	$78,130.30	3,906 50

POTTAWATTAMIE COUNTY.

Feb. 25, 1899	Maren Peterson	.....	$ 1,847.10	....	$ 1,847.10	$ 92 35
Mar. 10, 1899	Thomas Kelly	.....	4,600.00	$ 734 21	5,334.21	266.23
April 1, 1899	Angelina R. Shugart	$ 3,000	.....	.....	3,000.00	150.00
April 29, 1899	Mary Kearney	.....	4,000 00	464 47	4,464.47	223.23
June 29, 1899	Joel Eaton	.....	2,235.35	.....	2,235.35	111.77
	Total for period	$ 3,000	$12,682 45	$1,188 68	$16,871.13	$ 843 58

SCOTT COUNTY.

Oct. 8, 1897	C. J. H. Witt	.....	.....	$ 850 77	$ 850.77	$ 42.54
Oct. 28, 1897	John Ott	.....	.....	25,957.98	25,957.98	1,297.85
Nov. 12, 1897	Margaretha Birkel	.....	.....	1,625.52	1,625.52	81.27
Nov. 24, 1897	John Leppien	.....	.....	345 01	345.01	17.25
April 21, 1898	Thomas H. McGhee	.....	$10,318.00	48,680.00	58,998.00	2,900 00
May 9, 1898	Maria L. Kendall	.....	.....	284.41	284.41	14 23
May 9, 1898	Jemima La Grange	.....	.....	613.26	613.26	30 66
May 11, 1898	Charles C. Leslie	.....	4,590 00	3,243.58	7,833.58	391.68
June 13, 1898	Mary Bowley	.....	250.00	6,690 60	6,940.60	347.03
Sept. 12, 1898	Wilhemina Peterson	.....	.....	961.49	961.49	48 08
Sept. 15, 1898	Ira Burlingame	.....	.....	2,777.45	2,775.45	138.87
Oct. 6, 1898	August Schwein	.....	68.37	.....	68.37	3 42
Oct. 10, 1898	Gertrude Grob	.....	.....	425 63	425.63	21.28
Jan. 31, 1899	C. W. Schaefer	.....	4,500 00	22,949.68	27,449.68	1,372.48
Feb. 14, 1899	Mary A. Jenkins	.....	2,000 00	3,527.42	5,527.42	276.37
Feb. 20, 1899	Helen Lesslie	.....	45.00	.....	45.00	2.25
Feb. 21, 1899	Ann J. Garrett	.....	300 00	1,169.36	1,469.36	73.47
May 12, 1899	Claus J. Peters	.....	2,212.00	.....	2,212.00	110.60
May 16, 1899	Catharine E. Lindsay	$250 00	.....	.....	250 00	12.50
May 27, 1899	Friedrich Maack	.....	.....	1,931.66	1,931.66	96.58
June 9, 1899	Jeurgen Anderson	.....	1,500.00	.....	1,500.00	75 00
June 16, 1899	Fritz Dircks	.....	202.00	.....	202 00	10.10
	Total for period	$250.00	$25,985.37	122,033 82	$148,269.19	7,363.50

SIOUX COUNTY.

DATE.	DECEDENT.	BASIS OF TAX. Bequest or legacy.	Real estate.	Personalty.	Total.	Tax paid.
Dec. 10, 1898	Baratje Vander Zwaag	.....	$1,191.80	.....	$1,191.80	$ 59.59
April 13, 1899	A. Van Rooden	.....	6,720.00	$1,170 56	7,890.56	394 50
	Total for period	.....	$7,911 80	$1,170.56	$9,082 36	$454 09

STORY COUNTY.

Mar. 7, 1899	Julia A. Walker	.....	$3,825.00	$17,175.00	$20,000.00	1,000 00

TAMA COUNTY.

Feb. 20, 1899	Alfred N. Poyneer	$ 1,300		.....	$ 1,300 00	$ 65.00
April 18, 1899	John Arnett	.....	$ 5,100	$16,305.14	21,405.14	1,070.26
April 27, 1899	Curtin F. Stone	.....	.....	48.12	48.12	2.40
June 3, 1899	Michael C. Redmond	.....	8,900	210.27	9,110.27	455.51
	Total for period	$ 1,300	$ 14.000	$16,563.53	$31,863.53	1,593 17

WAPELLO COUNTY.

June 6, 1898	Mary Shields Smith	.....	.....	$3,100.00	$3,100.00	$155.00
Sept. 20, 1898	Rebecca Hickok	.....	$ 250.00	1,108 70	1,358.70	67.93
Oct. 13, 1898	Eli Holly	.....	2.400 00	540.00	2,940.00	147.00
	Total for period	.....	$2,650 00	$4,748 70	$6,398.70	$319.93

WASHINGTON COUNTY.

June 16, 1898	S. O. Kirkpatrick	.....	.....	$2,209 64	$2,209 64	$110.48
April 6, 1899	Samuel Calhoun	.....	.....	38 93	38.93	1.95
	Total for period	...	....	$2,248 67	$2,248.67	$112.43

WAYNE COUNTY.

Oct. 7, 1898	S. L. Vest	.....	$26,341 00		$26,341.00	$1,317 05
April 29, 1899	Narcissa D. Campbell	.....	.....	$ 140 00	140.00	7.00
May 27, 1899	Frances M. Lewis	.....	1,495 80	.....	1,495 80	74.79
June 6, 1899	Leverett L. Tuller	.....	1,200.00	746.39	1,946.39	97.33
	Total for period	.....	$29,036.80	$ 886 39	$29,923.19	$1,496.16

WEBSTER COUNTY.

Sept. 3, 1898	Augustus F. Gunther	$ 4,500	.....	.....	$ 4,500.00	$ 225 00
April 13, 1899	Salome Morrill	750	...	.....	750.00	37.50
	Total for period	$ 5,250	.....	.....	$ 5,250 00	$ 262 50

WINNEBAGO COUNTY.

Dec. 6, 1898	Phoebe Rodman	.....	$1,873.00	$2,804 20	$ 4,677 20	$ 233.86
Dec. 23, 1898	Halvor Aslakson	.....	1,490.00	2,822.38	4,312.38	215 62
Mar. 8, 1899	Jane Knutson	.....	996 00	.....	996.00	49 80
	Total for period	.....	$4,359 00	$5,626 58	$ 9.985.58	$ 499 28

WINNESHIEK COUNTY.

Sept. 29, 1898	Solomon Shroyer	.....	$ 440 16	....	$ 440.16	$ 22.05
Dec. 2, 1898	Nettie E. Bucknam	.....	418.13	.....	4 8.13	23.47
Feb. 25, 1899	Thore T. Rudi	...		$ 226 05	226 05	11.30
June 2, 1899	Warren Danforth	.....	9,600.00	.....	9,600.00	480 00
	Total for period		$10.458 29	$ 226 05	$10.684 34	$ 536 83

WOODBURY COUNTY.

DATE.	DECEDENT.	BASIS OF TAX.				Tax paid.
		Bequest or legacy.	Real estate.	Personalty.	Total.	
Dec. 27, 1898	Patrick J. Small	.....	$1,077.91	.....	$ 1,077.91	$ 53 90
Mar. 31, 1899	Ole Erenson	.....	2,000.00	$ 887.29	2,887.29	144.36
May 29, 1899	Richard C. Rice	$ 250	.....	.....	250.00	12.50
	Total for period	$ 250	$3,077.91	$ 887.29	$ 4,215 20	$ 210.76

WORTH COUNTY.

Dec. 20, 1897	Lizzie S. Dunshane	.....	.....	$ 25.00	$ 25.00	$ 1.25
Dec. 20, 1897	Lizzie S. Dunshane	.....	.....	.....	.....	*.10
April 26, 1899	D. J. Hylle	$ 200	.....	.....	200.00	10.00
	Total for period	$ 200	.....	$ 25.00	$ 225.00	$ 11.35

*Interest.

Division

State Institutions Under the Board of Control

College for the Blind.....Vinton
Industrial Home for the Blind.....Knoxville
Institution for Feeble-Minded.....Glenwood
Industrial School for Boys.....Eldora
Industrial School for Girls.....Mitchellville
Hospital for Insane.....Cherokee
Hospital for Insane.....Clarinda
Hospital for Insane.....Independence
Hospital for Insane.....Mt. Pleasant
Penitentiary.....Anamosa
Penitentiary.....Ft. Madison
School for the Deaf.....Council Bluffs
Soldiers' Orphans' Home.....Davenport
Soldiers' Home.....Marshalltown

I. Receipts of Revenue from Institutions Under the Board of Control.

The receipts of revenue from the institutions under the Board of Control shown in the following fourteen tables were credited to appropriations of the several institutions as specified, in accordance with a ruling of the Attorney-General.

Table No. 167.—Receipts from College for the Blind at Vinton, for the Year Ending June 30, 1899.

T. F. McCune, *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Salaries and ordinary expenses.	Expert oculist.	Washing machine.	Total.
1898.					
July	$7,678.04	$2,500.00	$700.00	$59.84	$ 10,997.88
August	278.59	.....	.....	.....	278.59
September	38 00	.....	.....	.....	38.00
October	90.70	.....	.....	.....	90 70
November	169 75	.....	.....	.....	169 75
December	22.95	.....	.....	.....	22.95
1899.					
January	4.60	.....	.....	.....	4.60
February	23.15	.....	.....	.....	23.15
March	11.77	.....	.....	.....	11.77
April	81 44	.....	.....	.....	81.44
May	24.80	.....	.....	.....	24 80
June	61.67	.....	.....	.....	61 67
Total	$8,425.46	$2,500.00	$700.00	$59.84	$ 11,695.30

Table No. 168.—Receipts from Industrial Home for the Blind at Knoxville, for the Year Ending June 30, 1899.

CAM CULBERTSON, *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Manufactures.	Contingent.	Machinery.	Farm and grounds.	Orchard.	Coldstorage	Total.
1898.								
July	$ 8.45	$ 309.40	$333.29	$ 82.95	$120.24	$118.50	$328.29	$1,195.31
August	.....	756.54	.....	.....	.....	.....	.....	756.54
September	.....	1,143.34	.....	.....	.....	.....	.....	1,143.34
October	1,086.51	.....	.....	.....	.....	.....	.....	1,086.51
November	.....	995 91	.....	.....	.....	.....	.....	995.91
December	.....	1,819.78	.....	.....	.....	.....	.....	1,819 78
1899.								
January	.....	843.77	.....	.....	.....	.....	.....	843.77
February	.....	387 18	.....	.....	.....	.....	.....	387.18
March	8.00	455.11	.....	.....	.....	.....	.....	463.11
April	10.00	960.29	.....	.....	.....	.....	.....	970.29
May	.....	532 21	.....	.....	.....	.....	.....	532 21
June	.....	221.92	.....	.....	.....	.....	.....	221.92
Total	$1,057.96	$7,995.54	$333.29	$ 82.95	$120.24	$118 50	$328.29	$9,956.97

Table No. 169.—Receipts from Institution for Feeble-Minded, at Glenwood, for the Year Ending June 30, 1899.

F. M. POWELL, M. D., *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Refurnishing.	Water supply.	Repairs to boiler h'se.	Total.
1898.					
July	.....	$ 232.73	$ 221.05	$ 786.80	$1,240.58
August	$ 103.66	.....	.....	.....	103.66
September	301.81	.....	.....	.....	301.81
October	107.74	.....	.....	.....	107.74
November	77.30	.....	.....	.....	77.30
December	8.06	.....	.....	.....	8 06
1899.					
January	14.50	.....	.....	.....	14.50
February	30.88	.....	.....	.....	30.88
March	23.47	.....	.....	.....	23.47
April	199.30	.....	.....	.....	199.30
May	34.70	.....	.....	.....	34.70
June	83.53	.....	.....	.....	83.53
Total	$ 992.94	$ 232.73	$ 221.05	$ 786.80	$1,232.52

Table No. 170.—Receipts from Industrial School for Boys at Eldora, for the Year Ending June 30, 1899.

B. J. MILES, *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	New roof on main building.	New family building.	Tile.	Total.
1898.					
July	.....	$108.83	$700.00	$457.20	$1,266.03
August	$ 212.30	.....	.....	.....	212.30
September	76.82	.....	.....	.....	76.82
October	45 18	.....	.....	.....	45.18
November	102.06	.....	.....	.....	102.06
December	88.49	.....	.....	.....	88.49
1899.					
January	25.75	.....	.....	.....	25.75
February	644.70	.....	.....	.....	644.70
March	238.66	.....	.....	.....	238.66
April	5.11	.....	.....	.....	5.11
May	153.42	.....	.....	.....	153.42
June	409.24	.....	.....	.....	409.24
Total	$2,001 73	$108.83	$700.00	$457.20	$3,267.76

Table No. 171.—Receipts from Industrial School for Girls at Mitchellville, for the Year Ending June 30, 1899.

A. H. LEONARD, *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Total.
1898.		
July	.....	.....
August	$1,042.13	$ 1,042 13
September	60.48	60.48
October	100.42	100.42
November	.....	.....
December	3.50	3.50
1899.		
January	4 50	4.50
February	1.00	1.00
March	5.00	5.00
April	15.00	15.00
May	.....	.....
June	7.25	7.25
Total	$1,239.28	$ 1,239.28

Table No. 172.—Receipts for Hospital for I sane at Cherokee, for the Year Ending June 30, 1899.

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Total.
1898		
July		
August	$ 334.65	$ 334.65
September		
October		
November	154.64	154.64
December		
1899.		
January		
February		
March	5.68	5.68
April		
May		
June		
Total	$ 494.97	$ 494.97

Table No. 173.—Receipts from Insane Hospital, Clarinda, for the Year Ending June 30, 1899.

MAX E. WITTE, M. D., *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Construction.	Buildings.	Repairs.	Improvements.	Machinery, etc.	Furnishings.	Library and amusements.	Total.
1898.									
July	$5,851.62	$9.66	$39.10	$39.32	$8.88	$62.21	$43.90	$8.57	$6,063.26
August	45.90						4.22		50.12
September	284.05								284.05
October	271.05								271.05
November	513.84								513.84
December	553.55								553.55
1899.									
January	339.79								339.79
February	42.71								42.71
March	127.35								127.35
April	48.50								48.50
May	97.79								97.79
June	68.50								68.50
Total	$8,244.65	$9.66	$39.10	$39.32	$8.88	$62.21	$48.12	$8.57	$8,460.51

Table No. 174.—Receipts from Hospital for Insane at Independence, for the Year Ending June 30, 1899.

G. H. HILL, M. D., *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Total.
1898.		
July	$ 4,540.67	$ 4,540.67
August	692.39	692.39
September	527.64	527.64
October	1,173 81	1,173.81
November	903.35	903.35
December	206.26	206.26
1899.		
January	793.88	793 88
February	279.49	279.49
March	323.13	323.13
April	339.50	339.50
May	432.94	432.94
June	343.10	343.10
Total	$10,556.16	$10,556 16

Table No. 175.—Receipts from Insane Hospital at Mt. Pleasant, for the Year Ending June 30, 1899.

FRANK C. HOYT, M. D., *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS,

	Support.	Repair walls, etc.	Water supply.	Total.
1898				
July	$ 326.43	$ 400.13	$ 112.81	$ 839.37
August	519.50	.....	.....	549.50
September	200 23	.....	.....	300.23
October	472.12	.....	.....	472.12
November	.....	.....	.....	.....
December	650 84	.....	.....	650 84
1899.				
January	74.03	.....	.....	74.03
February	62.60	.....	.....	62.60
March	123 50	.....	.....	123.50
April	74.63	.....	.....	74 63
May	104 00	.....	.....	104.00
June	164 00	.....	.....	164.00
Total	$2.901 88	$ 400 13	$ 112 81	$3,414 82

Table No. 176.—Receipts from Penitentiary at Anamosa, for the Year Ending June 30, 1899.

WILLIAM A. HUNTER, *Warden.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Transportation.	Library.	Warden's house.	Female wing.	Cell house roof.	Salaries officers and guards.	Total.
1898.								
July	.....	.....	.....	.....	.....	.....	.....	.....
August	$ 643.91	$ 385.02	$ 1,583.50	$ 129.29	$ 3.12	$43.55	$34.07	$2,821.46
September	1,650 66	.....	282.75	.....	.....	.....	.....	1,933.41
October	1,300.12	.....	87.50	.....	.....	.....	.....	1,387.62
November	984.25	.....	67.75	.....	.....	.....	.....	1,052.00
December	.....	.....	30.00	.....	.....	.....	.....	30 00
1899.								
January	.....	.....	50.25	.....	.....	.....	.....	50.25
February	41.76	.....	48.50	.....	.....	.....	25.00	115.26
March	42.00	.....	34.50	.....	.....	.....	.....	76 50
April	4.25	.....	46.75	.....	.....	.....	.....	51.00
May	34.85	.....	51.50	.....	.....	.....	.....	86.35
June	59.24	.....	40.50	.....	.....	.....	.....	99.74
Total	$ 4,760.04	$ 385.02	$ 2,323.50	$ 129.29	$ 3.12	$43.55	$59.07	$7,703.59

Table No. 177.—Receipts from Penitentiary at Ft. Madison, for the Year Ending June 30, 1899.

N. N. JONES, *Warden.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Library.	Transportation.	Repair and conting'nt.	Warden's house.	Construct'n	Total.
1898.							
July	$ 634.09	$3,412.50	$546.82	$19.05	$ .20	$5.07	$ 3,618.73
August	3,679 94	116.00	.....	.....	.....	.....	3,795.94
September	4,435.87	138 25	.....	.....	.....	.....	4,573.62
October	3,427.71	143.25	.....	.....	.....	.....	3,570.96
November	4.45	147.75	.....	.....	.....	.....	152 20
December	.85	237 31	.....	.....	.....	.....	238.16
1899.							
January	109.50	38.75	.....	.....	.....	.....	148.25
February	6.00	35.50	.....	.....	.....	.....	41.50
March	304.15	26.25	.....	.....	.....	.....	330 40
April	125 30	34.00	.....	.....	.....	.....	159.30
May	2.95	26.25	.....	.....	.....	.....	29 20
June	41 85	41.00	.....	.....	.....	.....	82.85
Total	$ 12,772 16	$3,397.81	$546.82	$19.05	$ .20	$5.07	$16,741 11

Table No. 178.—Receipts from School for Deaf at Council Bluffs, for the Year Ending June 30, 1899.

H. W. ROTHERT, *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Iron shutt'r and door.	Total.
1898.			
July	$ 1,025.58	$ 409.00	$ 1,434.58
August	.....	.....	.....
September	202.36	.....	202.36
October	142.38	.....	142.38
November	145.05	.....	145.05
December	254.59	.....	254.59
1899.			
January	375.20	.....	375.20
February	282.01	.....	282.01
March	260.93	.....	260.93
April	300.27	.....	300.27
May	260.73	.....	260.73
June	277.53	.....	277.53
Total	$ 3,526 63	$ 409.00	$ 3,935.63

Table No. 179.—Receipts from Soldiers' Orphans' Home at Davenport, for the Year Ending June 30, 1899.

M. T. GASS, *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Repair and contingent	Total.
1898.			
July	$ 193.72	$ 3.28	$ 197 00
August	19.00	.....	19.00
September	.....	.....	.....
October	205 29	.....	205.29
November	14.75	.....	14.75
December	.60	.....	.60
1899.			
January	22.91	.....	22.91
February	1.65	.....	1.65
March	6.24	.....	6.24
April	25 80	.....	25 80
May	66.46	.....	66.46
June	30.25	.....	30.25
Total	$ 586.67	$ 3 28	$ 589 95

Table No. 180.—Receipts from Soldiers' Home at Marshalltown, for the Year Ending June 30, 1899.

C. C. HORTON, *Commandant.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Supply and contingent.	Total.
1898.			
July	$ 1,094.86	$ 1,288.53	$ 2,383.39
August	2,176.93	1,383.65	3,560.57
September	6.07	136.00	142.07
October	199.86	16.00	215.86
November	30.30	1,468.75	1,499.05
December	3.10	109.90	113.00
1899.			
January	44.10	102.00	146.10
February	203.40	1,658.75	1,862.15
March	117.58	60.00	177.58
April	156.70	40.50	197.20
May	109.74	1,605.25	1,714.99
June	52.05	64.00	116.05
Total	$ 4,194.68	$ 7,933.33	$ 12,128.01

Table No. 181.—Showing Summary of Receipts from Institutions and Appropriations Credited for Year Ending June 30, 1899.

	Support.	Salaries.	Contingent and repair.	Building.	Miscellaneous.	Total.
1898.						
July	$11,348.46	$2,500.00	$2,978.23	$762.91	$ 6,127.20	$23,716.80
August	9,777.89	34.07	1,383.65	175.96	2,845.28	14,216.85
September	7,893.49	.....	136.00	.....	1,564.34	9,593.83
October	8,572.89	.....	16.00	.....	230.75	8,819.64
November	3,099.74	.....	1,468.75	.....	1,211.41	5,779.90
December	1,792.79	.....	109.90	.....	1,587.09	3,489.78
1899.						
January	1,808.76	.....	102.00	.....	933.77	2,843.53
February	1,628.35	25.00	1,658.75	.....	471.18	3,783.28
March	1,597.46	.....	60.00	.....	515.86	2,173.32
April	1,335.80	.....	40.50	.....	1,041.04	2,417.34
May	1,322.88	.....	1,605.25	.....	600.96	3,529.59
June	1,597.20	.....	64.00	.....	303.42	1,964.62
Total	$61,765.21	$2,559.07	$9,631.03	$938.87	$17,431.30	$92,317.48

Table No. 182—Showing Miscellaneous Receipts from State Institutions under Board of Control, for the year ending June 30, 1899, Credited to the General Revenue Fund of the State.

COLLEGE FOR THE BLIND, VINTON.

DATE RECEIVED.	PAID BY—	ACCOUNT.	AMOUNT.
Jan. 2, 1899	T. F. McCune, Supt	Board and education of five pupils from South Dakota	$ 270.00
April 3, 1899	T. F. McCune, Supt	Board and education of five pupils from South Dakota	270 00
	Total		$ 540.00

INSTITUTION FOR THE FEEBLE-MINDED, GLENWOOD.

Dec. 2, 1898	F. M. Powell, Supt	Clothing	$ 22.25

INDUSTRIAL SCHOOL FOR BOYS, ELDORA.

Jan. 16, 1899	B. J. Miles, Supt	Board of inmates	9 00

HOSPITAL FOR THE INSANE, INDEPENDENCE.

Dec. 3, 1898	Gershom H. Hill, Supt	Board of patients	$ 241.00
Jan. 6, 1899	Gershom H. Hill, Supt	Board of patients	123.00
Feb. 3, 1899	Gershom H. Hill, Supt	Board of patients	170.73
March 3, 1899	Gershom H. Hill, Supt	Board of patients	24.00
April 4, 1899	Gershom H. Hill, Supt	Board of patients	60.00
May 3, 1899	Gershom H. Hill, Supt	Board of patients	57.00
June 5, 1899	Gershom H. Hill, Supt	Board of patients	12 00
	Total		$ 686.73

PENITENTIARY, ANAMOSA.

March 2, 1899	Wm. A. Hunter, warden	Keeping United States prisoners	$ 1,434.21

PENITENTIARY, FT. MADISON.

Nov. 1, 1898	N. N. Jones, warden	Contractors' notes	$ 3,546.61
Nov. 1, 1898	N. N. Jones, warden	Keeping United States prisoners	11.25
Dec. 2, 1898	N. N. Jones, warden	Contractors' notes	3,938.59
Jan. 2, 1899	N. N. Jones, warden	Contractors' notes	3,712.43
Feb. 1, 1899	N. N. Jones, warden	Contractors' notes	3,502.62
Mar. 1, 1899	N. N. Jones, warden	Contractors' notes and keeping U. S prisoners	4,368.29
April 1, 1899	N. N. Jones, warden	Contractors' notes	3,182.60
May 1, 1899	N. N. Jones, warden	Contractors' notes	3,239.99
June 1, 1899	N. N. Jones, warden	Contractors' notes and keeping U. S. prisoners	4,316.90
		Total	$29,819.28
		Grand total misc. receipts	$32,511.47

II. Disbursements of Revenue from the Treasury for Institutions Under Board of Control.

Table No. 183.—Showing Disbursements of Revenue for the College for the Blind at Vinton, for the Year Ending June 30, 1899.

	Support.	Salaries.	Linnie Hagenwood	Contingent and repair.	Total.
1898.					
July	.....	.....	.....	.....	.....
August	.....	$ 561.00	.....	.....	$ 561.00
September	$ 295 98	419 58	.....	.....	715.56
October	3,656.25	1,053 30	$ 40 00	.....	4,749 55
November	832.59	1,020.95	40.00	.....	1,893 54
December	1,711.06	1,025.42	40.00	.....	2,776.48
1899.					
January	1.251.34	1,040.20	40.00	.....	2,331.54
February	1,716.07	1,046.50	40.00	.....	2,802.57
March	1,118.42	1,044.00	40.00	.....	2,197 42
April	1,170.15	1,042 24	40.00	.....	2,252.39
May	1,075.35	1,042.90	40.00	$ 406.03	2,564 28
June	1,646.68	1,011.50	40.00	350.14	3,048.32
Total	$14,468 89	$10,307.59	$ 360.00	$ 756.17	$ 25,892.65

Table No. 184.—Showing Disbursements of Revenue for the Industrial Home for the Blind at Knoxville, for the Year Ending June 30, 1899.

	Salary and subsistence	Manufacturing.	Contingent.	Total.
1898.				
July	.....	.....	.....	.....
August	$ 530.23	$ 1,156.72	.....	$ 1,686.95
September	958.58	845.15	.....	1,803.73
October	853.73	1,010.18	$ 11.25	1,875 16
November	503.81	1,868.56	124.77	2,497.14
December	953.02	1,214.26	37.53	2,204.81
1899.				
January	668.86	643.35	12.00	1,319.21
February	694.84	187.42	109.17	991.43
March	301.04	173.96	25.75	1,000.75
April	586.16	98.37	58.11	742 64
May	545.77	449.17	9.90	1,004.84
June	483.14	96.53	67.43	647.10
Total	$ 7,584.18	$ 7,737 69	$ 451.90	$ 15,773.77

Table No. 185—Showing Disbursements of Revenue for the Institution for Feeble-Minded at Glenwood, for the year Ending June 30, 1899.

	Support.	Contingent and repair.	Water supply.	Refurnishing fund.	Repair boiler house, etc.	Bedding supplies.	School supplies.	Total.
1898.								
July								
August	$ 227.05							$ 227 05
September	8,069.37		$ 78.00	$ 108.05				8,255.42
October	10,628.37		674 00		$ 675.74	$ 94.80		11,472.91
November	8,477.42	$ 319 08	539.83	116.50		463.40	$ 134.59	10,050 82
December	10,306 86	734.56	61.07				22.85	11,125.34
1899.								
January	14,202.43		142.65		107.00		17.04	14,469.12
February	11,321.72	31.58	10.00			241.80		11,605.10
March	7,767.46							7,767.46
April	10,143.86							10,143 86
May	10,483.57	255.60						10,739.17
June	11,402.73	385.20	112.50					11,900.43
Total	$ 102,430 84	$ 1,726.02	$1,618 05	$ 224.55	$ 782.74	$ 800.00	$ 174 48	$ 107,756 68

Table No. 186.—Showing Disbursements of Revenue for the Industrial School for Boys at Eldora, for the Year Ending June 30, 1899.

	Support.	Contingent and repair.	New roof.	Total.
1898.				
July				
August				
September	$ 2,765.38			$ 2,765.38
October	3,895 82	$ 436.00		4,331 82
November	3,109 43	253.43		3,362.86
December	6,070.64	196.41		6,267.05
1899.				
January	6,366.91	60.00	$ 51.55	6,478.46
February	4,323.51	130.20		4,453.71
March	5,323.60			5,323 60
April	5,366.94			5,366.94
May	3,657.76			3,657.76
June	6,096.34			6,096.34
Total	$ 46,976.33	$ 1,076.04	$ 51.55	$ 48,103.92

Table No. 187.—Showing Disbursements of Revenue for the Industrial School for Girls at Mitchellville, for the Year Ending June 30, 1899.

	Support.	Contingent and repair	Chaplain.	Library and school b'ks	Total.
1898.					
July					
August	$ 780.05				$ 780.05
September	987.58				987.58
October	1,341 27				1,341.27
November	1,680.33	$ 37.00			1,717.33
December	2,317.40	98.81	$10.00	$ 26.30	2,452 51
1899.					
January	1,768.28	49.90	67.50	147.50	2,033.18
February	2,446 23				2,446.23
March	1,276 32				1,276.32
April	1,819.98				1,819 98
May	2,238.42	358.00			2,596 42
June	1,669 41			31 60	1,691.01
Total	$ 18,325 27	$543 71	$77.50	$195.40	$19,141.88

Table No. 188.—Showing Disbursements of Revenue for Hospital for Insane at Cherokee, for the Year Ending June 30, 1899.

	Construction.	Total.
1898.		
July		
August	$ 26 66	$ 26.66
September	53.32	53.32
October		
November	33.66	33.66
December	152.24	152.24
1899.		
January	121,800.66	121,800.66
February	26.66	26.66
March	26.66	26.66
April	26.66	26.66
May	32.61	32.61
June	26.66	26.66
Total	$122,205.79	$122,205.79

Table No. 189.—Showing Disbursements of Revenue for Hospital for Insane at Clarinda, for the Year Ending June 30, 1899.

	Support.	Repair and contingent.	Furnishing new women's wards, etc.[1]	New range, roasters, kettles, etc.[2]	Machinery and supplies[3]	Steam and hot water heaters and plumbing[4]	Library.	Improvement of grounds.	Total.
1898.									
July	$ 250.00	$ 145.25	$7,254.12	.....	$ 494.40	$ 4,150.00	.....	.....	$ 12,293.77
August	4,826.18	70.00	.....	.....	.....	.....	.....	$ 51.00	4,947.18
September	6,214.33	63.50	38.20	.....	.....	.....	.....	51.00	6,367.53
October	8,411.28	349.50	116.87	$ 24 90	.....	4,150.00	.....	10.40	9,062.95
November	7,305.42	148 09	.....	112.50	.....	.....	.....	.....	7,566.01
December	8,819.56	66 53	.....	.....	.....	.....	.....	32 50	8,918.59
1899									
January	15,985 56	824 25	.....	1,777 50	.....	.....	.....	.....	18,587.31
February	15,342.09	77.62	.....	10.00	.....	.....	.....	.....	15,429.71
March	8,880.60	66.66	.....	.....	.....	.....	.....	.....	8,947.26
April	10,033.68	79 00	.....	.....	.....	.....	.....	.....	1,103.68
May	15,350.02	70.00	.....	.....	16.25	.....	$379.63	1.36	15,717.26
June	11.365 81	226 95	.....	.....	50.00	74 50	73.80	26.67	11,817.73
Total	$113,785.03	$2,178 35	$7,409.19	$1,924.90	$ 560.65	$ 8,374.50	$453.43	$172.93	$134,758.98

[1] Furnishing new women's wards; furnishing female violent and infirmary wards; new violent and infirmary ward on female wing.

[2] New range, roasters and kettles; new oven.

[3] Machinery and supplies; Industrial building and machinery.

[4] Paul system circulating steam and hot water heater, and plumbing.

Table No. 190.—Showing Disbursements of Revenue for Hospital for Insane at Independence, for the year Ending June 30, 1899.

	Support.	Repair and contingent	Vacuum pumps and valves.	New boilers and furnaces.	Transfer of inmates.	Total.
1898.						
July	.....	.....	.....	.....	.....	.....
August	$ 4,419.15	$ 132.50	.....	.....	.....	$ 4,551.65
September	11,637.42	92.47	.....	.....	.....	11,729.89
October	8,944.82	151.75	.....	.....	$ 280.30	9,376.87
November	14,396 30	372.25	$ 292.00	$ 600.74	17.30	15,678.59
December	18,222.82	191.45	.....	87.89	.....	18,502.16
1899.						
January	13,389 06	892.95	583.00	5,269 85	.....	20,134.86
February	12,724 84	784.27	.....	12.53	.....	13,521.64
March	11,903.88	76.50	.....	.....	.....	11,980.38
April	7,470.32	322.75	.....	.....	47.55	7,840.62
May	12,338.17	1,075.63	.....	2,000.00	.....	15,413.80
June	12,219.48	763.83	.....	.....	.....	12,983.31
Total	$127,666 26	$4,856 35	$ 875.00	$7,971.01	$ 345 15	$ 141,713.77

Table No. 191.—Showing Disbursements of Revenue for Hospital for Insane at Mt. Pleasant, for the Year Ending June 30, 1899.

	Support.	Repair and conting'nt	Painting.	Slate roof.	Furniture for hospital and wards.	Library.	Water supply.	Repairing walls of old building.	Total.
1898.									
July	.....	.....	.....	.....	.....	.....	.....	.....	.....
Aug.	$ 5,604 92	$ 63.50	$50.00	.....	.....	.....	.....	.....	$ 5,718.42
Sept.	8,671.77	446.06	157.75	$1,153.98	.....	.....	.....	.....	10,629.56
Oct.	9,259.27	616.12	50.00	.....	.....	.....	.....	.....	9,925.39
Nov.	5,646.97	217.32	155.21	.....	$28.80	.....	.....	.....	6,048.30
Dec.	14,780.54	206.39	76.25	.....	70.00	.....	.....	.....	14,463.18
1899.									
Jan.	12,217.14	104.13	.....	.....	.....	.....	.....	.....	12,301.27
Feb.	15,187.00	114.48	90 00	925.00	.....	$41.31	.....	.....	16,357.79
March	8,847.34	141.50	90.00	.....	.....	.....	.....	.....	9,078.84
April	6,942.41	347.50	90.00	.....	.....	.....	$67.60	.....	7,447.51
May	15,466.44	1,159.46	90.00	.....	136.55	158.50	.....	.....	17,010.95
June	8,583.72	88 50	....	.....	153.60	.....	.....	$13.50	8,839.32
Total	$110,607.52	$3,504.96	$849.21	$2,078.98	$388 95	$199.81	$ 67.60	$ 13.50	$117,710 53

Table No. 192.—Showing Disbursements of Revenue for Penitentiary at Anamosa, for the Year Ending June 30, 1899.

	Support.	Salaries.	North cell house.	Repair and contingent.	Completion hospital and laundry.	Warden's house.	Transportation	Library.	Completion female department.	Total.
1898.										
July										
August	$ 6,622.60	$ 4,548.59	$ 408.33	$ 1,638.16						$ 13,217.68
September	3,835.32	4,546.41	362.37							8,744.11
October	4,295.60	4,448.14	1,683 36	1,454.65	$ 806.98	$ 498.63	$ 357.33	$ 386 13		14,025.81
November	2,021.81	4,442.17	374.47				83 65			6,922.10
December	12,020.55	4,383.91	408.33	301.48			126 23	156.48		17,396.98
1899.										
January	2,158 28	4,263.83	1,414.15	475.38	40 90					8,352.54
February	9,344 64	4,766.66	854 21	911.69	184.43	612.50	357.73	5.63		17,067.59
March	3,208.56	4,370.57	1,330.38		23.60	480.41	139.29			9,627.81
April	6,048.71	4,358.23	604.66	530 48	404.35	170 40	196 38	15.20	$ 24.85	12,353.25
May	5,084 85	4,235 24	489.53	1,316 65	176.65	20 00	119.11	193.42	215.25	11,800.70
June	5,468.33	4,187.72	757.50	527.00	19.26	390.00	110.67		274.70	11,735.18
Total	$ 60,284.26	$ 48,551.46	$ 8,682.89	$ 7,155.49	$ 1,656.17	$ 2,171 93	$ 1,490.39	$ 756.86	$ 514 80	$ 131,213.75

Table No. 193.—Showing Disbursements of Revenue for Penitentiary at Ft. Madison, for the Year Ending June 30, 1899.

	Support.	Salaries.	Repair and contingent.	Transportation	Warden's house.	New barn.	Library.	New work shop.	Transfer of prisoners.	Total.
1898.										
July	$ 250.00	$ 2,980.00								$ 3,230.00
August		3,323.33				$ 62.00				3,385.33
September	2,684.08	3,313.98	$ 428.59	$ 210.75	$51.85	609.14				7,298.39
October	4,864.07	3,316.65	731.12	130 04	4.20		$ 83.20	$ 355.58	$43.56	9,527.42
November	2,595.27	3,280 02	194.20	43 90		1,100.16		39.36		7,252.91
December	4,711.17	3,345 00	27.58	101 65	1 90			93.96		8,281.26
1899.										
January	4,657.12	3,204.35		85.93	10.50	40.13	43.25			8,041.28
February	4,653.80	3,122 80		113.30			10.00			7,899 90
March	3,882.36	3,227.44		91.40						7,201.20
April	2,578.51	3,190.11	78.00	104.57	21.50		5.00	450 00		6,427.69
May	4,679.99	3,226.33	350.20	105.48			5.00	149.14		8,496.14
June	4,278.22	3,344.28		109.99			199.47	163 50		8,095.46
Total	$ 30,834.59	$ 38,874.29	$ 1,789 69	$ 1,097.01	$99 95	$ 1,811.43	$344.92	$ 1,251.54	$43.56	$ 85,136.98

Table No. 194.—Showing Disbursements of Revenue for School for the Deaf at Council Bluffs, for the Year Ending June 30, 1899.

	Support.	Salaries.	Repairs.	Water supply.	Type and tools.	Board of Control expense (investigat'n).	Indebtedness.	Total.
1898.								
July	.....	.....	.....	.....	.....	.....	$5,000	$ 5,000.00
August	$ 313 00	$ 305.00	.....	.....	.....	$127.55	.....	745 55
September	1,095.10	305 00	.....	.....	.....	.....	.....	1,400 10
October	983.92	294.17	$393 54	.....	.....	.....	.....	1,671.63
November	1,670 11	1,395.61	.....	.....	.....	.....	.....	3,065 72
December	3,989 53	1,427.78	.....	.....	.....	.....	.....	5,417.31
1899.								
January	4,152.92	1,457.28	.....	.....	.....	.....	.....	5,610.20
February	3,155 75	1,474.08	.....	.....	.....	.....	.....	4,629.83
March	3,349.88	1,488.61	.....	.....	.....	.....	.....	4,838.49
April	3,177 56	1,488.61	.....	.....	.....	.....	.....	4,666.17
May	2,967.25	1,488.61	.....	$51.45	.....	.....	.....	4,507.31
June	2,272.85	1,488 61	6.00	.....	$ 90	.....	.....	3,857.46
Total	$ 27,127.87	$ 12,613.36	$399 54	$51 45	$ 90	$127.55	$5,000	$45,409 77

Table No. 195.—Showing Disbursements of Revenue for the Soldiers' Orphans' Home at Davenport, for the Year Ending June 30, 1899.

	Support.	Repair and contingent.	Dental and oculist.	Sewer.	Library.	Total.
1898.						
July	.....	.....	.....	.....	.....	.....
August	$ 3,075.11	.....	.....	.....	.....	$ 3,075.11
September	2,701.54	.....	.....	.....	.....	2,701.54
October	3,125 14	$229.00	.....	.....	.....	3,354.14
November	3,167.61	86.88	.....	.....	.....	3,254.49
December	5,868 48	171.13	.....	.....	.....	6,039.61
1899.						
January	5,366.10	101.55	$ 48.00	$253.75	$124.38	5,893.78
February	4,237.08	.....	.....	.....	.....	4,237.08
March	3,526.67	.....	.....	.....	.....	3,526.67
April	3,552.79	.....	.....	.....	.....	3,552 79
May	5,210.27	.....	55.00	.....	.....	5,265.27
June	4,316.66	.....	.....	.....	.....	4,316 66
Total	$ 44.147 45	$588.56	$103.00	$253 75	$124 38	$45.217.14

Table No. 196.—Showing Disbursements of Revenue for the Soldiers' Home at Marshalltown, for the year Ending June 30, 1899.

	Support.	Special contingent.	Old peoples building.	Additional storage building.	Board of control, expense investigat'n	Total.
1898.						
July	.....	.....	$ 2,125.00	$ 425.00	.....	$ 2,550.00
August	$ 1,600.97	.....	2,559.50	.....	.....	4,160.47
September	5,966 90	.....	6,375.00	575.00	.....	12,916.90
October	4,963.44	.....	.....	.....	.....	4,963.44
November	7,412.17	.....	2,692.50	.....	.....	10,104.67
December	9,653.36	$201.77	.....	.....	.....	9,855.13
1899.						
January	7,304 32	12.25	.....	.....	.....	7,316.57
February	7,555 64	.....	775.00	.....	$ 3.50	8,334.14
March	5,612 90	.....	.....	.....	.....	5,612.90
April	6,190.61	31 80	.....	.....	.....	6,222.41
May	5,968 26	.....	.....	.....	.....	5,968.26
June	6,079.21	184.00	.....	.....	.....	6,263.21
Total	$68,312 78	$429.82	$14,527 00	$1,000 00	$ 3.50	$84,273.10

Table No. 197.—Summary of Disbursements for State Institutions for the Year Ending June 30, 1899.

	Support.	Salaries.	Repair and conting'nt.	Building.	Miscellaneous.	Total.
1898.						
July	$ 500.00	$ 2,980.00	$ 145.25	$ 2,550.00	$16,898.52	$ 23,073.77
August	27,469.03	9,268.15	1,955.16	3,648.16	1,742.60	43,083.10
September	54,925.28	9,543.55	2,235.60	7,664.31	1,800.27	76,169.01
October	63,864.25	9,975.99	5,059.07	1,665 38	9,128.67	89,693 36
November	58,315.43	10,642.56	1,753.02	3,865 68	4,871.45	79,448 14
December	97,371.97	11,135.13	2,266 13	248.10	2,401 33	113,922.66
1899.						
January	88,919.46	10,629.52	2,690.96	121,898 19	10,657.85	234,689 98
February	93,008.37	11,104 88	3,084.01	1,598.50	1,977.53	110,773.28
March	64,777.99	10,931 66	311.41	530 67	1,854.03	78,405.76
April	64,495.52	10,665.34	1,433.64	1,097 76	1,264 33	78,956.59
May	84,470.35	10,538.85	4,982 83	593.65	4,189.09	104,774.77
June	75,399.44	10,515.25	2,635.72	887.63	1,890.16	91,318.19
Total	$773,917.09	$117,930.88	$28,542 80	$145,243.11	$58,675.83	$1,124,308.71

Table No. 198.—Showing Warrants Received Monthly by John Herriott, as Treasurer of the State Institutions under the Board of Control, and the Dis ›ursement of the Proceeds of the same by him from the State Depositories in Payment of the Bills of the Aforesaid Institutions for the Year Ending June 30, 1899.

MONTH OF—	RECEIPTS.	DISBURSEMENTS.		
	Warrants.	Des Moines National bank.	Valley National bank.	Total.
1898.				
August	$ 66,156.87	$ 34,071.28	$ 32,085.59	$ 66,156.87
September	76,169 01	38,951.38	37,217.63	76,169.01
October	89,693.36	50,259.30	39,434 06	89.693 36
November	79,448.14	44,336.64	35,111.50	79,448.14
December	113,852.66	61,355.30	52,497.36	113,852.66
1899.				
January	234,759.96	195,324.96	39,435.02	234,759.96
February	110,773.38	65,373 30	45,400.08	110,773.38
March	78,405.76	44,836 51	33,569 25	78,405.76
April	78,956.59	42,480.89	36,475.70	78,956.59
May	104,774.77	65,985.38	38,789.39	104,774.77
June	91,318.19	52 473.23	38,844.96	91,318.19
Total	$1,124,308.71	$695,448.17	$428,860.54	$1,124,308 71

Table No. 199.—Showing Unexpended Balances of Appropriations of the Institutions Under the Board of Control, Undrawn June 30, 1899.

NAME OF APPROPRIATION.	CODE. Section.	ACTS. General Assembly	Chapter.	Section.	Amount.	Total.
COLLEGE FOR BLIND, VINTON.						
Support	2718	....	....	...	$ 10,756.28	.....
Salaries and ordinary expenses	2718	27	74	...	2,193.41	.....
Contingent and repair	.....	27	141	1	1,743.83	.....
Improvement and repair	.....	...	.....	...	123.97	.....
Water closets and sewerage	.....	27	141	1	4,000.00	.....
Furniture and bedding	.....	27	141	1	800.00	.....
Expert oculist	.....	20	127	...	700.00	.....
Washing machine	.....	22	128	...	59.84	.....
Teacher Linnie Haguewood	.....	27	126	...	640 00	$ 20,715.33
BLIND INDUSTRIAL HOME, KNOXVILLE.						
Salary and subsistence	.....	27	136	...	$ 2,111.93	.....
Contingent	.....	27	136	...	2,130 39	.....
Manufacturing	.....	27	136	...	2,040.70	.....
Farm and grounds	.....	25	144	...	130.24	.....
Orchard	.....	25	144	...	118.50	.....
Machinery	.....	25	144	...	82.95	.....
Cold storage	.....	24	86	...	228.39	$ 6,833.10
INSTITUTION FOR FEEBLE-MINDED, GLENWOOD.						
Support	2709	27	74-79	...	$ 3,683 22	.....
Contingent and repair	.....	27	137	...	973.96	.....
Repairs—boiler house	.....	27	137	...	4.06	.....
Refurnishing	.....	26	17	...	8.18	.....
Water supply	.....	27	137	...	3.00	.....
School supplies	.....	27	137	...	125.53	$ 4,797 96
INDUSTRIAL SCHOOL FOR BOYS, ELDORA.						
Support	2713	27	81	...	$ 3,803.73	.....
Repair and contingent	.....	27	155	...	2,428 96	.....
New roof—main building	.....	26	132	...	57.28	.....
Chapel	.....	27	155	...	2,000 00	$ 8,284 97
INDUSTRIAL SCHOOL FOR GIRLS, MITCHELLVILLE.						
Support	2713	27	81	...	$ 2,203.39	.....
Contingent, repair and painting	.....	27	149	...	456.39	.....
Water works and closets	.....	27	149	...	1,500.00	.....
Library and school books	.....	27	149	...	4.60	.....
Chaplain	.....	27	149	...	122.50	$ 4,291.78
HOSPITAL FOR INSANE, CHEROKEE.						
Support	.....	...	.....	...	$ 489.29	.....
Improvements	.....	26	140	...	409.14	.....
Construction	.....	26	140	1	2,794.21	$ 3,692.64
HOSPITAL FOR INSANE, CLARINDA.						
Support	.....	27	54	...	$ 10,665.06	.....
Repair and contingent	.....	27	153	...	2,334.57	.....
Improvement and repair	.....	26	141	...	26.40	.....
Improvement of grounds	.....	27	153	...	331 58	.....
Industrial building and machinery	.....	27	153	...	23.85	.....
Painting old building	.....	26	141	...	4.37	.....
Machinery and supplies	.....	27	153	...	5.60	.....
Dairy machinery and cows	.....	25	133	...	50.40	.....
Laundry machinery	.....	24	141	...	11.81	.....
Plumbing	.....	27	153	...	675 50	.....
Library and amusements	.....	27	153	...	155.14	.....
Roasters and kettles	.....	27	153	...	40.10	.....
Female infirmary and violent wards	.....	26	141	...	439.01	.....
Furnishing violent and infirmary wards	.....	26	141	...	15.36	$ 14,767.55

HOSPITAL FOR INSANE, INDEPENDENCE.

NAME OF APPROPRIATION.	CODE. Section.	ACTS. General Assembly.	Chapter.	Section.	Amount.	Total.
Support		27	54		$ 14,931.78	
General repair and contingent		27	133	1	1,143.65	
New boilers, furnaces and steam mains		27	133	1	28.99	$ 16,104.42

HOSPITAL FOR INSANE, MT. PLEASANT.

Support		27	54		$ 5,119.03	
Repair and contingent		27	139		2,495 04	
Repair walls old building		26	142	1	386.61	
Slate roof		27	139		421.02	
Hospital furniture		27	139		111.05	
Water supply		26	142	1	45.21	
Painting		27	139		150.79	
Library and amusements		27	139		300.19	$ 9,028 96

PENITENTIARY, ANAMOSA.

Support	5718				$ 3,812.15	
Contingent and repair		27	150		542.25	
Warden's house		27	150		1,382.36	
Completion north cell house		27	150		11,646.86	
Cell house roof		25	149		43.55	
Completion hospital and laundry		27	150		53.35	
Completion female department		27	150		6,488.32	
Library	5685				1,566.64	
Transportation		27	150		2,894.63	
Escaped convicts					16 07	
Rotary oven		26	134		288.35	$ 23,734.53

PENITENTIARY, FT. MADISON.

Support	5718				$ 12,653 42	
Repair and contingent		27	143		1,210 31	
Warden's house		27	143		410 05	
New work shop		27	143		4,818.46	
Library	5685				1,125.83	
Transportation		27	143		1,949.81	$ 23,167.88

SCHOOL FOR DEAF, COUNCIL BLUFFS.

Support	2727	27	83		$ 3,907.00	
Salaries officers and teachers	2727				5,386.64	
Repair		27	154		1,100.46	
Clothing					20	
Repairs gas house and furnace		27	154		500 00	
Water supply		27	154		1,948.55	
Type and tools		27	154		160.00	
Iron shutter and door		25	139		409.00	
Fencing		27	154		200.00	
Library		27	154		200.00	$ 13,811.85

SOLDIERS' ORPHANS' HOME, DAVENPORT.

Support	2691				$ 7,377.19	
Repair and contingent		27	147		2,415.72	
Sewer		27	147		2,246.25	
Library		27	147		175.62	
Dental and oculist		26	131	1	106.00	$ 12,320.78

SOLDIERS' HOME, MARSHALLTOWN.

Support	2608				$ 19,174.46	
Special contingent, (Excess pensions)					7,503.51	
Old peoples' building		27	144		473.00	$ 27,150.97

Table No. 200.—Summary of Unexpended Balances of Appropriations to the Credit of the Institutions Under the Board of Control, Undrawn June 30, 1899.

INSTITUTION.	LOCATION.	Support.	Contingent and repair.	Buildings.	Miscellaneous.	Total.
College for Blind	Vinton	$ 14,288.69	$ 6,426.64	.....	.....	$ 20,715.33
Industrial Home for Blind	Knoxville	4,152.63	2,130.39	.....	$ 550.08	6,833.10
Feeble-Minded	Glenwood	3,683.22	989 22	.....	125.52	4,797.96
Industrial School—Boys	Eldora	3,803.73	2,423.96	$ 2,057.28	.....	8,284.97
Industrial School—Girls	Mitchellville	2,330.89	456.29	1,500 00	4 60	4,291.78
Hospital for Insane	Cherokee	489.29	409.14	2,794.21	.....	3,692.64
Hospital for Insane	Clarinda	10,665 06	3,443.78	451.86	207.05	14,767.75
Hospital for Insane	Independence	14,931.78	1,172.64	.....	.....	16,104.42
Hospital for Insane	Mt. Pleasant	5,119.03	3,609.74	.....	300.19	9,028.96
Penitentiary	Anamosa	3,812.15	585.80	19,570.89	4,775.69	28,754.53
Penitentiary	Ft. Madison	12,653.42	1,210.31	5,228.51	3,075.64	22,167.88
School for Deaf	Council Bluffs	9,293.64	4,318.21	.....	200.00	13,811.85
Soldiers' Orphans' Home	Davenport	7,488.19	4,661 97	.....	175.62	12,320.78
Soldiers' Home	Marshalltown	26,677.97	.....	4.78	.....	27,150.97
	Total	$119,384.69	$ 31,838.09	$ 32,075.75	$ 9,404 39	$ 193,702.92

Table No. 201.—Showing Net Cost Under Boards of Trustees of the Institutions now Under Board of Control, for Year Ending June 30, 1898.

INSTITUTION.	LOCATION.	Local treasurer's balance, July 1, 1897.	Warrants issu'd	Refunds to State Treasurer.	Net cost.
College for Blind	Vinton	$ 6,835 64	$ 39,607 51	$10,937.88	$ 35,505.27
Industrial Home for Blind	Knoxville	3,136.90	11,012.10	1,195 31	12,953.69
Feeble-Minded	Glenwood	18,144.49	180,147 63	1,940 58	197,051.54
Industrial School—Boys	Eldora	10,923 66	75,246.06	1,266.03	84,903.69
Industrial School—Girls	Mitchellville	1,219.44	24,570.07	.....	25,789.51
Hospital for Insane	Cherokee	.....	139,734 42	.....	139,734.42
Hospital for Insane	Clarinda	2,747.48	167,156.60	6,113 38	163,790.70
Hospital for Insane	Independence	19,198 63	170,332 60	4,560.67	184,970.56
Hospital for Insane	Mt. Pleasant	20,980.12	161,813.72	839 37	181,954.47
Penitentiary	Anamosa	19,366.65	137,400.63	7,351.83	149,415 45
Penitentiary	Ft. Madison	1,016 70	42,390 73	7,743 36	35,664.07
School for Deaf	Council Bluffs	4,633.96	69,836 48	1,434 58	73,035.85
Soldiers' Orphans' Home	Davenport	2,646 59	61,675.08	197.00	64,124 67
Soldiers' Home	Marshalltown	11,292.54	82,314.73	2,383.39	91,223 88
Total		$122,142.79	$1,363,238.36	$45,263 38	$1,440,117.77

Table No. 202.—Showing Net Cost of Institutions Under Board of Control, for Year Ending June 30, 1899.

INSTITUTION.	LOCATION.	Treasury disbursements.	Rec'ipts from.	Net cost.
College for Blind	Vinton	$ 25,892.65	$1,297.42	$ 24,595.23
Industrial Home for Blind	Knoxville	15,773.77	8,661.56	7,112.21
Feeble-Minded	Glenwood	107,756 68	1,015 19	106,741.49
Industrial School—Boys	Eldora	48,103.92	2,010.73	46,093.19
Industrial School—Girls	Mitchellville	19,141 88	1,239 28	17,902.60
Hospital for Insane	Cherokee	122,205 79	494.97	121,710.82
Hospital for Insane	Clarinda	134,758 98	2,347.13	132,411.85
Hospital for Insane	Independence	141,713 77	6,702.22	135,011.55
Hospital for Insane	Mt. Pleasant	117,710 53	2,575 45	115,135 08
Penitentiary	Anamosa	131,213 75	6,316 34	124,897.41
Penitentiary	Ft. Madison	85,136 98	42,941 66	42,195.32
School for Deaf	Council Bluffs	45,409.77	2,501.05	42,908.72
Soldiers' Orphans' Home	Davenport	45,217.14	392 95	44,824.19
Soldiers' Home	Marshalltown	84,273.10	9,744 62	74,528.48
Total		$1,124,308.71	$88,240.57	$1,036,068.14

Table No. 203.—Showing Comparative Cost of Institutions for the Fiscal Years of 1897–1898 and 1898–1899.

INSTITUTION.	LOCATION.	Net cost under boards of trustees.	Net cost under Board of Control.	Increase.	Decrease.	Per cent increase.	Per cent decrease.
College for Blind	Vinton	$ 35,505.27	$ 24,595.23		$ 10,910.04		31
Industr'l Home for Blind	Knoxville	12,953.69	7.112 21		5,841.48		45
Feeble-Minded	Glenwood	197,051 54	106,741.49		90,310 05		46
Industrial School—Boys.	Eldora	84,903.69	46,093 19		38,810 50		46
Industrial School—Girls.	Mitchellville	25,789.51	17,902 60		7,886.91		31
Hospital for Insane	Cherokee	139,734.42	121,710 82		18,023.60		13
Hospital for Insane	Clarinda	163,790.70	132,411 85		31,378 85		19
Hospital for Insane	Independence	184,970.56	135,011.55		49,959.01		27
Hospital for Insane	Mt. Pleasant	181,954.47	115.135.08		66,819.39		36
Penitentiary	Anamosa	149,415.45	124,897 41		24,518.04		16
Penitentiary	Ft. Madison	35,664.07	42,195.32	$ 6,531.25		18	
School for Deaf	Council Bluffs.	73,035 85	42,908.72		30,127 13		41
Soldiers' Orphans' Home.	Davenport	64,124.67	44,824.19		19,300.48		30
Soldiers' Home	Marshalltown	91,223.88	74,528 48		16,695.40		18
Total.		$1,440,117.77	$1,036,068.14	$ 6,531.25	$ 410,580 88		28

Division

Endowment and Interest Funds of the Iowa State College of Agriculture and Mechanical Arts, Ames, Iowa.

ENDOWMENT FUND.

I. Mortgage Bonds.

Table No. 204.—Showing Mortgage Bonds on Deposit with the Treasurer of State and Bonds Received by Him During the Biennial Period Ending June 30, 1899.

1897.				
July	1.	Amount of bonds on hand		$ 509,583.63
October	19.	New bond, No. 640	$ 4,000	
October	19.	New bond, No. 641	4,000	
October	19.	New bond, No. 642	1,600	
October	19.	New bond, No 644	2,000	
October	19.	New bond, No. 645	1,800	
October	19.	New bond, No. 646	1,700—	15,100.00
1898.				
January	3.	New bond, No. 648		3,000.00
January	6.	New bond, No. 649	3,600	
January	6.	New bond, No. 650	4,000	
January	6.	New bond, No. 651	1,250—	8,850.00
January	10.	Bond returned, No. 448	4,000	
January	10.	Bond returned, No. 470	1,100—	5,100 00
February	10.	New bond, No. 653	6,000	
February	10.	New bond, No. 654	3,500	
February	10.	New bond, No. 656	2,000—	11,500 00
March	31.	New bond, No. 652	3,000	
March	31.	New bond, No. 659	2,500	
March	31.	New bond, No. 662	2,000	
March	31.	New bond, No. 663	1,500	
March	31.	New bond, No. 665	1,200	
March	31.	New bond, No. 666	2,000—	12,200 00
April	4.	New bond, No. 658	1,500	
April	4.	New bond, No. 667	1,200—	2,700 00
April	14.	New bond, No. 661	1,000	
April	14.	New bond, No. 668	3,500	
April	14.	New bond, No. 670	1,000—	5,500.00
April	19.	New bond, No. 657	2,000	
April	19.	New bond, No. 669	1,600—	3,600.00
April	27.	New bond, No 671	1,500	
April	27.	New bond, No. 673	1,500	
April	27.	New bond, No. 674	1,500—	4,500.00
May	5.	New bond, No. 664		4,500.00
May	16.	New bond, No. 655	1,000	
May	16.	New bond, No. 672	2,300—	3,300.00
May	17.	New bond, No. 675		1,200.00
May	24.	New bond, No. 677		2,000 00
June	28.	New bond, No. 676		2,800.00
July	14.	New bond, No. 679		1,600 00
August	4.	New bond, No. 678		2,000.00
September	19.	New bond, No. 680	1,800	
September	19.	New bond, No. 681	1,600	
September	19.	New bond, No. 682	1,600—	5,000.00

November	28.	New bond, No. 684	1,350	
November	28.	New bond, No. 685	3,000—	4,250.00
December	1.	New bond, No. 686		3,800.00
December	23.	Bond returned, No. 494, and tax receipt		2,462.63
1899.				
January	18.	New bond, No. 683	1,200	
January	18.	New bond, No. 687	6 000	
January	18.	New bond, No. 688	2,600	
January	18.	New bond, No. 689	1,700	
January	18.	New bond, No. 690	2,500—	14,000 00
February	10.	New bond, No. 692	1,500	
February	10.	New bond, No. 694	2,800	
February	10.	New bond, No. 695	600	
February	10.	New bond, No. 696	500	
February	10.	New bond, No. 697	7,000—	12,400.00
February	15.	New bond, No. 692		5,800.00
May	1.	New bond, No. 691	2,500	
May	1.	New bond, No. 698	1,000	
May	1.	New bond, No. 699	1,200	
May	1.	New bond, No. 700	1,000	
May	1.	New bond, No. 701	6,000	
May	1.	New bond, No. 702	6,000	
May	1.	New bond, No. 703	6,000—	23,700 00
		Total		$ 670,567.26

Table No. 205.—Showing Payments of Mortgage Bonds and Bonds Sent the Financial Agent for Foreclosure During the Biennial Period Ending June 30, 1899.

1897.				
July	30.	Bond No. 267, redeemed		$ 600.00
Aug.	2.	Bond No. 462, redeemed		558 00
Sept.	15.	Bond No. 362, redeemed		900.00
Sept.	27.	Bond No. 477, redeemed		2,000 00
Sept.	28.	Bond No. 489, redeemed		600 00
Sept.	30.	Bond No. 474, redeemed	$ 800.00	
Sept.	30.	Bond No. 356, part payment	100.00—	900.00
Oct.	2.	Bond No. 491, redeemed		800.00
Oct.	4.	Bond No. 435, redeemed	6,000.00	
Oct.	4.	Bond No. 478, redeemed	1,500.00	
Oct.	4.	Bond No. 479, redeemed	1,000.00—	8,500.00
Oct.	6.	Bond No. 498, redeemed		650.00
Oct.	8.	Bond No. 487, redeemed		1,000.00
Oct.	11.	Bond No. 490, redeemed		800.00
Oct.	14.	Bond No. 278, redeemed		2,500.00
Nov.	17.	Bond No. 475, redeemed	800.00	
Nov.	17.	Bond No. 617, redeemed	400.00—	1,200.00
Dec.	2.	Bond No. 416, redeemed		1,600 00
Dec.	4.	Bond No. 532, redeemed		700 00
Dec.	27.	Bond No. 283, redeemed		400.00
Dec.	28.	Bond No. 333, part payment	100.00	
Dec.	28.	Bond No. 521, part payment	300.00—	400 00
Dec.	30.	Bond No. 316, redeemed	2,500.00	
Dec.	30.	Bond No. 383, redeemed	3,600.00	
Dec.	30.	Bond No. 387, redeemed	1,600.00	
Dec.	30.	Bond No. 398, redeemed	800.00	
Dec.	30.	Bond No. 404, redeemed	800.00	
Dec.	30.	Bond No. 514, redeemed	1,000.00	
Dec.	30.	Bond No. 420, redeemed	700.00	
Dec.	30.	Bond No. 482, part payment	100.00—	11,100 00
Dec.	31.	Bond No. 516, redeemed		1,600.00

1898.				
Jan.	3.	Bond No. 331, redeemed	$ 1,500.00	
Jan.	3.	Bond No. 461, redeemed	700.00	
Jan.	3.	Bond No. 508, redeemed	1,200.00—	$ 3,400.00
Jan.	5.	Bond No. 453, redeemed		500.00
Jan.	7.	Bond No. 510, redeemed		2,500.00
Jan.	8.	Bond No. 470, sent to financial agent for foreclosure.		1,100.00
Jan.	10.	Bond No. 502, redeemed		900.00
Jan.	17.	Bond No. 322, redeemed		1,400.00
April	15.	Bond No. 488, redeemed		1,500.00
April	19.	Bond No. 314, part payment		501.43
May	16.	Bond No. 572, redeemed		2,000.00
July	1.	Bond No. 370, redeemed		2,000.00
Sept.	2.	Bond No. 548, redeemed		500.00
Sept.	27.	Bond No. 291, part payment	100.00	
Sept.	27.	Bond No. 437, part payment	700.00—	800.00
Sept.	28.	Bond No. 275, redeemed	800.00	
Sept.	28.	Bond No. 264, redeemed	800.00	
Sept.	28.	Bond No 193, redeemed	500.00—	2,100.00
Sept.	29.	Bond No. 441, part payment		1,250.00
Sept.	30.	Bond No. 255, redeemed	700.00	
Sept.	30.	Bond No. 287, redeemed	800.00—	1,500.00
Oct.	1.	Bond No. 139, redeemed	800.00	
Oct.	1.	Bond No. 379, redeemed	900.00	
Oct.	1.	Bond No. 310, redeemed	800.00	
Oct.	1.	Bond No. 429, redeemed	950.00—	3,450 00
Oct.	3.	Bond No. 251, redeemed	750.00	
Oct.	3.	Bond No. 288, redeemed	3,000.00	
Oct.	3.	Bond No. 296, redeemed	600.00	
Oct.	3.	Bond No. 302, redeemed	900.00	
Oct.	3.	Bond No. 307, redeemed	500.00—	5,750.00
Oct.	5.	Bond No. 481, redeemed		800.00
Oct.	6.	Bond No. 367, redeemed	2,400.00	
Oct.	6.	Bond No. 441, redeemed	1,250.00—	3,650.00
Oct.	7.	Bond No. 253, redeemed	1,500.00	
Oct.	7.	Bond No 286, redeemed	2,500.00—	4,000.00
Oct.	8.	Bond No. 270, redeemed		4,000.00
Oct.	11.	Bond No. 566, sent to financial agent for foreclosure.		6,000.00
Oct.	17.	Bond No. 577, redeemed	2,000.00	
Oct.	17.	Bond No. 579, redeemed	2,000.00—	4,000.00
Oct.	18.	Bond No. 256, redeemed		2,200.00
Oct.	22.	Bond No. 263, redeemed		500.00
Oct.	31.	Bond No 446, redeemed		600.00
Nov.	5.	Bond No. 269, redeemed		500.00
Nov.	14.	Bond No. 562, redeemed		1,400.00
Dec.	1.	Bond No. 401, redeemed	1,000.00	
Dec.	1.	Bond No. 527, redeemed	800.00—	1,800.00
Dec.	6.	Bond No. 617, part payment		100.00
Dec.	12.	Bond No. 494, sent to financial agent for foreclosure.	$ 2,500 00	
Dec.	12.	Tax receipt bond No. 494, sent to financial agent for foreclosure	83.63	
Dec.	12.	Bond No. 576, sent to financial agent for foreclosure.	2,000.00	
Dec.	12.	Bond No. 578, sent to financial agent for foreclosure.	2,000.00—	$ 6,583.63
Dec.	20.	Bond No. 513, redeemed		2,000.00
Dec.	23.	Bond No 515, redeemed		1,350 00
Dec.	27.	Bond No 396, redeemed	800.00	
Dec.	27.	Bond No. 537, redeemed	3,800.00	
Dec.	27.	Bond No. 552, redeemed	1,700.00—	6,300.00
Dec.	28.	Tax receipt bond No. 494, redeemed		83.63
Dec.	29.	Bond No. 246, redeemed	650.00	
Dec.	29.	Bond No. 555, redeemed	500.00	
Dec.	29.	Bond No. 397, redeemed	800.00	
Dec.	29.	Bond No. 406, redeemed	1,200.00	

Dec.	29.	Bond No. 417, redeemed	$ 1,600.00	
Dec.	29.	Bond No. 421, redeemed	1,700.00	
Dec.	29.	Bond No. 422, redeemed	1,600.00	
Dec.	29.	Bond No. 424, redeemed	2.400.00	
Dec.	29.	Bond No. 332, part payment	100.00—	$ 0,550.00
Dec.	30.	Bond No. 517, redeemed	800.00	
Dec.	30.	Bond No. 547, redeemed	1,000.00—	1,800.00
Dec.	31.	Bond No. 319, redeemed	950.00	
Dec.	31.	Bond No. 330, redeemed	2,400.00	
Dec.	31.	Bond No. 467, redeemed	1,000.00	
Dec.	31.	Bond No. 494, redeemed	2,500.00	
Dec.	31.	Bond No. 583, redeemed	1,000.00	
Dec.	31.	Bond No. 409, part payment	2,100.00—	9,850.00
1899.				
Jan.	2.	Bond No. 328, redeemed	1,400.00	
Jan.	2.	Bond No. 456, redeemed	2,000.00	
Jan.	2.	Bond No. 464, redeemed	800.00	
Jan.	2.	Bond No. 482, redeemed	1.700.00	
Jan.	2.	Bond No. 493, redeemed	1.500.00	
Jan.	2.	Bond No. 504, redeemed	1 000 00	
Jan.	2.	Bond No. 506, redeemed	1,200.00	
Jan.	2.	Bond No. 551, redeemed	2,000.00—	11,600.00
Jan.	2.	Bond No. 299, redeemed	2,200.00	
Jan.	2.	Bond No. 334, redeemed	2,200.00	
Jan.	2.	Bond No. 344, redeemed	1,250.00	
Jan.	2.	Bond No. 413, redeemed	800.00	
Jan.	2.	Bond No. 452, redeemed	1,600.00	
Jan.	2.	Bond No. 518, redeemed	1,400 00	
Jan.	2.	Bond No. 592, redeemed	2,000.00—	11,450 00
Jan.	4.	Bond No. 520, redeemed		1,700.00
Jan.	5.	Bond No. 337, redeemed		3,000.00
Jan.	6.	Bond No. 357, redeemed		1,200.00
Jan.	9.	Bond No. 535, redeemed		1,000 00
Jan.	18.	Bond No. 448, redeemed		4,000.00
Jan.	25.	Bond No. 540, redeemed		1,000 00
Jan.	28.	Bond No. 410, redeemed		1,000.00
Feb.	13.	Bond No. 593, redeemed		2,500.00
Feb.	15.	Bond No. 531, redeemed	1,000.00	
Feb.	15.	Bond No. 553, redeemed	1,000.00—	2,000 00
Feb.	20.	Bond No. 556, redeemed		900.00
Feb.	21.	Bond No. 533, redeemed	1,000.00	
Feb.	21.	Bond No. 534, redeemed	800.00	
Feb.	21.	Bond No. 550, redeemed	2,500.00	
Feb.	21.	Bond No. 559, redeemed	1,000.00—	5,300.00
March	1.	Bond No. 626, redeemed		2,200.00
June	3	Bond No. 528, redeemed		1,400 00
June	26.	Bond No. 348, redeemed		1,200 00
June	30.	Bonds on hand		482,886 57
		Total		$ 670,567.36

II. Endowment Cash.

Table No. 206.—Showing Receipts of Endowment Fund, Being Payments of Principal of Mortgage Bonds, and Additional Endowment received for the Biennial Period Ending June 30, 1899.

1897.				
July	1.	Balance on hand		$ 5,322.87
July	9.	Cash from Herman Knapp, agent.		820.15
July	30.	Cash from bond No. 267, redeemed		600.00
August	2.	Cash from bond No. 462, redeemed		550.00
August	9.	Cash from Herman Knapp, agent		1,040.00
September	15.	Cash from bond No. 362, redeemed		960.00
September	27.	Cash from bond No. 477, redeemed		2,000.00
September	28.	Cash from bond No. 489, redeemed		600.00
September	30.	Cash from bond No. 474, redeemed	$ 800.00	
September	30.	Cash from bond No. 356, part payment	100.00—	900.00
October	2.	Cash from bond No. 491, redeemed		800 00
October	4.	Cash from bond No. 435, redeemed	6,000.00	
October	4.	Cash from bond No. 478, redeemed	1,500.00	
October	4.	Cash from bond No. 479, redeemed	1,000.00—	8,500.00
October	6.	Cash from bond No. 498, redeemed		650.00
October	8.	Cash from bond No. 487, redeemed	1,000.00	
October	8.	Cash from Herman Knapp, agent	976.87—	1,976.87
October	11.	Cash from bond No. 490, redeemed		800.00
October	14.	Cash from bond No. 278, redeemed		2,500.00
October	23.	Cash from Herman Knapp, agent		240.00
November	17.	Cash from bond No. 475, redeemed	800.00	
November	17.	Cash from bond No. 617, redeemed	400.00—	1,200.00
November	30.	Cash from Herman Knapp, agent		360.00
December	2.	Cash from bond No. 416, redeemed		1,600 00
December	4.	Cash from bond No. 522, redeemed		700.00
December	6.	Cash from Herman Knapp, agent		4,530.00
December	10.	Cash from Herman Knapp, agent		960.00
December	15.	Cash from Herman Knapp, agent		1,440.00
December	27.	Cash from bond No. 283, redeemed		400.00
December	28.	Cash from bond No. 332, part payment	100 00	
December	28.	Cash from bond No. 521, part payment	800.00—	400.00
December	30.	Cash from bond No. 316, redeemed	2,500.00	
December	30.	Cash from bond No. 382, redeemed	3,600.00	
December	30.	Cash from bond No. 397, redeemed	1,600.00	
December	30.	Cash from bond No. 398, redeemed	800.00	
December	30.	Cash from bond No. 404, redeemed	800.00	
December	30.	Cash from bond No. 514, redeemed	1,000.00	
December	30.	Cash from bond No. 420, redeemed	700.00	
December	30.	Cash from bond No. 482, part payment	100.00—	11,100.00
December	31.	Cash from bond No. 516, redeemed		1,000.00
1898.				
January	3.	Cash from bond No. 331, redeemed	1,500.00	
January	3.	Cash from bond No. 461, redeemed	700.00	
January	3.	Cash from bond No. 508, redeemed	1,200 00—	3,400.00
January	5.	Cash from Herman Knapp, agent	480.00	
January	5.	Cash from bond No. 453, redeemed	500.00—	980 00
January	7.	Cash from bond No. 510, redeemed		2,500.00
January	8.	Cash from Herman Knapp, agent		1,150.00
January	10.	Cash from bond No. 502, redeemed		900.00
January	17.	Cash from bond No. 323, redeemed		1,400.00
February	8.	Cash from Herman Knapp, agent		400.00
February	15.	Cash from Herman Knapp, agent		4,700.00
March	15.	Cash from Herman Knapp, agent		1,635.00

March	23.	Cash from Herman Knapp, agent		$2,400.00
April	9.	Cash from Herman Knapp, agent		4,900.00
April	15.	Cash from bond No. 488, redeemed		1,500.00
April	19.	Cash from bond No. 314, part payment		501.43
May	16.	Cash from bond No. 572, redeemed		2,000.00
June	7.	Cash from Herman Knapp, agent		500.00
June	14.	Cash from Herman Knapp, agent		5,300.00
June	27.	Cash from Herman Knapp, agent		150.00
July	1.	Cash from bond No. 370, redeemed		2,000.00
July	5.	Cash from Herman Knapp, agent		640.00
August	24.	Cash from Herman Knapp, agent		25.00
August	31.	Cash from Herman Knapp, agent		1,200.00
September	2.	Cash from bond No. 548, redeemed		500.00
September	20.	Cash from Herman Knapp, agent		1,000.00
September	27.	Cash from bond No. 291, part payment	$ 100.00	
September	27.	Cash from bond No. 437, part payment	700.00—	800.00
September	28.	Cash from bond No. 275, redeemed	800.00	
September	23.	Cash from bond No. 264, redeemed	800.00	
September	28.	Cash from bond No. 193, redeemed	500.00—	2,100.00
September	29.	Cash from bond No. 441, part payment		1,250.00
September	30.	Cash from bond No. 255, redeemed	700.00	
September	30.	Cash from bond No. 287, redeemed	800.00—	1,500.00
October	1.	Cash from bond No. 139, redeemed	800.00	
October	1.	Cash from bond No. 279, redeemed	900.00	
October	1.	Cash from bond No. 310, redeemed	800.00	
October	1.	Cash from bond No. 429, redeemed	950.00	
October	1.	Cash from Herman Knapp, agent	1,040.00—	4,490.00
October	3.	Cash from bond No. 251, redeemed	750.00	
October	3.	Cash from bond No. 288, redeemed	3,000.00	
October	3.	Cash from bond No. 296, redeemed	600.00	
October	3.	Cash from bond No. 303, redeemed	900.00	
October	3.	Cash from bond No. 307, redeemed	500.00—	5,750.00
October	5.	Cash from bond No. 481, redeemed		800.00
October	6.	Cash from bond No. 357, redeemed	2,400.00	
October	6.	Cash from bond No. 441, redeemed	1,250.00—	3,650.00
October	7.	Cash from bond No. 252, redeemed	1,500.00	
October	7.	Cash from bond No. 286, redeemed	2,500.00—	4,000.00
October	8.	Cash from bond No. 270, redeemed		4,000.00
October	15.	Cash from Herman Knapp, agent		240.00
October	17.	Cash from bond No. 577, redeemed	2,000.00	
October	17.	Cash from bond No. 579, redeemed	2,000.00—	4,000.00
October	18.	Cash from bond No. 256, redeemed		2,200.00
October	22.	Cash from bond No. 263, redeemed		500.00
October	31.	Cash from bond No. 446, redeemed		600.00
November	5.	Cash from bond No. 269, redeemed		500.00
November	14.	Cash from bond No. 562, redeemed		1,400.00
November	28.	Cash from Herman Knapp, agent		800.00
December	1.	Cash from bond No 401, redeemed	1,000.00	
December	1.	Cash from bond No. 527, redeemed	800.00—	1,800.00
December	6.	Cash from bond No. 617, part payment		100.00
December	13.	Cash from Herman Knapp, agent		6,425.00
December	20.	Cash from bond No. 513, redeemed		2,000.00
December	23.	Cash from bond No. 515, redeemed		1,350.00
December	27.	Cash from bond No. 396, redeemed	800.00	
December	27.	Cash from bond No. 537, redeemed	3,800.00	
December	27.	Cash from bond No. 552, redeemed	1,700.00—	6,300.00
December	28.	Cash from bond No. 494, tax receipt redeemed		83.63
December	29.	Cash from bond No. 246, redeemed	650.00	
December	29.	Cash from bond No. 555, redeemed	500.00—	1,150.00
December	29.	Cash from bond No. 397, redeemed	800.00	
December	29.	Cash from bond No. 406, redeemed	1,200.00	
December	29.	Cash from bond No. 417, redeemed	1,600.00	
December	29.	Cash from bond No 421, redeemed	1,700.00	

December	29.	Cash from bond No. 422, redeemed	$1,600.00	
December	29.	Cash from bond No. 424, redeemed	2,400.00	
December	29.	Cash from bond No. 332, part payment	100.00—	$ 9,400 00
December	30.	Cash from bond No. 517, redeemed	800.00	
December	30.	Cash from bond No. 547, redeemed	1,000.00—	1,800.00
December	31.	Cash from bond No. 319, redeemed	950.00	
December	31.	Cash from bond No. 320, redeemed	2,400.00	
December	31.	Cash from bond No. 487, redeemed	1,000.00	
December	31.	Cash from bond No. 494, redeemed	2,500.00	
December	31.	Cash from bond No. 533, redeemed	1,000.00	
1899.				
January	31.	Cash from bond No. 409, part payment	2,100.00—	9,950.00
January	2.	Cash from bond No. 328, redeemed	1,400.00	
January	2.	Cash from bond No. 456, redeemed	2,000.00	
January	2.	Cash from bond No. 464, redeemed	800.00	
January	2.	Cash from bond No. 482, redeemed	1,700.00	
January	2.	Cash from bond No. 493, redeemed	1,500.00	
January	2.	Cash from bond No. 504, redeemed	1,000.00	
January	2.	Cash from bond No. 506, redeemed	1,200.00	
January	2.	Cash from bond No. 551, redeemed	2,000.00—	11,600.00
January	3.	Cash from bond No. 299, redeemed	2,200.00	
January	3.	Cash from bond No. 334, redeemed	2,200.00	
January	3.	Cash from bond No. 344, redeemed	1,250.00	
January	3.	Cash from bond No. 413, redeemed	800.00	
January	3.	Cash from bond No. 452, redeemed	1,600.00	
January	3.	Cash from bond No. 518, redeemed	1,400 00	
January	3.	Cash from bond No. 592, redeemed	2,000.00—	11,450.00
January	4.	Cash from bond No. 520, redeemed		1,700.00
January	6.	Cash from bond No. 337, redeemed		3,000.00
January	6.	Cash from bond No. 357, redeemed	1,200.00	
January	6.	Cash from Herman Knapp, agent	640.00—	1,840.00
January	9.	Cash from bond No. 535, redeemed		1,000 00
January	18.	Cash from bond No. 448, redeemed		4,000.00
January	25.	Cash from bond No. 540, redeemed		1,000.00
January	28	Cash from bond No. 410, redeemed		1,600.00
February	1.	Cash from Herman Knapp, agent		640.00
February	13.	Cash from bond No. 593, redeemed		2,500.00
February	15.	Cash from bond No. 531, redeemed	1,000.00	
February	15.	Cash from bond No. 553, redeemed	1,000.00—	2,000.00
February	20.	Cash from bond No. 556, redeemed	900.00	
February	20.	Cash from Herman Knapp, agent	408.00—	1,308.00
February	21.	Cash from bond No. 533, redeemed	1,000.00	
February	21.	Cash from bond No. 534, redeemed	800.00	
February	21.	Cash from bond No. 550, redeemed	2,500.00	
February	21.	Cash from bond No. 559, redeemed	1,000.00—	5,300.00
February	23.	Cash from Herman Knapp, agent		9,525 00
March	1.	Cash from bond No. 626, redeemed		2,300.00
March	31.	Cash from bond No. 576, redeemed	2,000.00	
March	31.	Cash from bond No. 578, redeemed	2,000.00—	4,000.00
April	5.	Cash from Herman Knapp, agent		1,584.00
May	5.	Cash from Herman Knapp, agent		832.00
June	3.	Cash from bond No. 528, redeemed		1,400.00
June	7.	Cash from Herman Knapp, agent		400.00
June	9.	Cash from Herman Knapp, agent		432.00
June	26.	Cash from bond No. 348, redeemed		1,200.00
		Total		$ 242,050.95

Table No. 207.—Showing Disbursements of Endowment Fund to the Financial Agent of the College for the Biennial Period Ending June 30, 1899, with Balance in the Treasury.

1897.			
July	31.	Cash paid W. A. Helsell, financial agent	$ 4,800.00
December	14.	Cash paid W. A. Helsell, financial agent	13,550.00
December	27.	Cash paid W. A. Helsell, financial agent	3,000.00
December	31.	Cash paid W. A. Helsell, financial agent	7,000.00
1898.			
January	4.	Cash paid W. A. Helsell, financial agent	2,000.00
February	8.	Cash paid W. A. Helsell, financial agent	3,500.00
February	15.	Cash paid W. A. Helsell, financial agent	9,000.00
March	5.	Cash paid W. A. Helsell, financial agent	9,200.00
April	4.	Cash paid W. A. Helsell, financial agent	9 000.00
April	27.	Cash paid W. A. Helsell, financial agent	2,000.00
May	16.	Cash paid W. A. Helsell, financial agent	6,500.00
August	27.	Cash paid W. A. Helsell, financial agent	5,000.00
September	1.	Cash paid W. A. Helsell, financial agent	7,000 00
October	13.	Cash paid W. A. Helsell, financial agent	9,250.00
December	5.	Cash paid W. A. Helsell, financial agent	6,000.00
December	22.	Cash paid W. A. Helsell, financial agent	6,000.00
1899.			
January	6.	Cash paid W. A. Helsell, financial agent	8,300 00
February	4.	Cash paid W. A. Helsell, financial agent	5,400 00
February	7.	Cash paid W. A. Helsell, financial agent	7,000.00
March	30.	Cash paid W. A. Helsell, financial agent	8,238.99
March	31.	Cash paid W. A. Helsell, financial agent	12,000.00
May	23.	Cash paid W. A. Helsell, financial agent	7,700.00
June	30.	Cash on hand	88,621.95
		Total	$ 243,050.95

III. Morrill Endowment.

Table No. 208.—Showing Receipts and Disbursements of Morrill Endowment Fund, Received from the United States Government for the Biennial Period Ending June 30, 1899.

Received in accordance with act of Congress, approved August 30, 1890.

RECEIPTS.

July 12, 1897.	Received from the treasurer of the United States	$ 23,000
July 21, 1898.	Received from the treasurer of the United States	24,000
	Total	$ 47,000

DISBURSEMENTS.

September 8, 1897.	Paid Herman Knapp, treasurer	$ 5,000
October 1, 1897.	Paid Herman Knapp, treasurer	10,000
April 27, 1898.	Paid Herman Knapp, treasurer	8,000
September 16, 1898.	Paid Herman Knapp, treasurer	12,000
May 5, 1899.	Paid Herman Knapp, treasurer	12,000
	Total	$ 47,000

IV. Interest Fund.

Table No. 209.—Showing Receipts and Disbursements of Interest Received from Mortgage Bonds for the Biennial Period Ending June 30, 1899.

RECEIPTS.

1897.			
July	1.	Balance on hand	$ 943 48
July	31.	Interest collected during July	1,655 61
August	31.	Interest collected during August	503 04
September	30.	Interest collected during September	4,777.90
October	31.	Interest collected during October	7,941.60
November	30.	Interest collected during November	1,906.77
December	31.	Interest collected during December	8,637.89
1898.			
January	31.	Interest collected during January	8,534.74
February	28.	Interest collected during February	1,087.37
March	31.	Interest collected during March	1,564.80
April	30.	Interest collected during April	501.05
May	31.	Interest collected during May	462.16
June	30.	Interest collected during June	333.08
July	31.	Interest collected during July	493 89
August	31.	Interest collected during August	264.71
September	30.	Interest collected during September	4,918.60
October	31.	Interest collected during October	6,790.34
November	30.	Interest collected during November	1,811.98
December	31.	Interest collected during December	10,510 40
1899.			
January	31.	Interest collected during January	9,748.06
February	28.	Interest collected during February	689.19
March	31.	Interest collected during March	1,446 69
April	30.	Interest collected during April	741.97
May	31.	Interest collected during May	90.25
June	30.	Interest collected during June	363.06
		Total	$ 76,718.58

DISBURSEMENTS.

1897.			
August	6.	Paid Herman Knapp, treasurer	$ 2,599.09
October	6.	Paid Herman Knapp, treasurer	5,280.94
November	13.	Paid Herman Knapp, treasurer	7,941.60
1898.			
January	10.	Paid Herman Knapp, treasurer	10,544.66
May	12.	Paid Herman Knapp, treasurer	11,687.96
July	9.	Paid Herman Knapp, treasurer	795.19
October	24.	Paid Herman Knapp, treasurer	5,677.20
December	12.	Paid Herman Knapp, treasurer	8,602.32
1899.			
February	21.	Paid Herman Knapp, treasurer	10,510.40
June	30.	Balance on hand	13,079 22
		Total	$ 76,718.58

Special Funds.

Tabulated Statements Showing Receipts and Disbursements of

SWAMP LAND INDEMNITY,
TEMPORARY SCHOOL FUND,
PERMANENT SCHOOL FUND,
SPECIAL UNIVERSITY TAX.

Table No. 210.—Showing Receipts and Disbursements of Swamp Land Indemnity.

In accordance with the provisions of section 9, chapter 160, acts of the Ninth General Assembly.

RECEIPTS.

July	14, 1898.	Received from Gov. L. M. Shaw, for Marshall county	$ 533.43
May	13, 1899.	Received from Gov. L. M. Shaw, for Dallas county	300.0
May	22, 1899.	Received from Gov. L. M. Shaw, for Benton county	100 00
May	22, 1899.	Received from Gov. L. M. Shaw, for Buchanan county	672.40
May	22, 1899.	Received from Gov. L. M. Shaw, for Hardin county	1,317.78
May	22, 1899.	Received from Gov. L. M. Shaw, for Howard county	450.00
		Total	$ 3,373.61

DISBURSEMENTS.

October	17, 1898.	Paid to Marshall county	$ 533.43
June	6, 1899.	Paid to Benton county	100.00
June	13, 1899.	Paid to Hardin county	1,317.78
June	19, 1899.	Paid to Buchanan county	673 40
June	30, 1899.	Balance on hand	750.00
		Total	$ 3,373.61

Table No. 211.—Showing Receipts and Disbursements of the Temporary School Fund.

In accordance with the provisions of section 2839 of the Code.

RECEIPTS.

September	9, 1897.	Auditor of State's apportionment order	$ 381.97
March	7, 1898.	Auditor of State's apportionment order	341.31
September	10, 1898.	Auditor of State's apportionment order	341.31
March	10, 1899.	Auditor of State's apportionment order	304 02
		Total	$ 1,368 61

DISBURSEMENTS.

September	9, 1897.	Transfer to general revenue	$ 381.97
March	7, 1898.	Transfer to general revenue	341 31
September	10, 1898.	Transfer to general revenue	341.31
March	10, 1899.	Transfer to general revenue	304.02
		Total	$ 1,368.61

Table No. 212.—Showing Receipts and Transfers of Permanent School Fund.

In accordance with the provisions of section 2838 of the Code.

RECEIPTS.

December 3, 1897.	Cash from Milton Remley, Attorney-General, escheat of Blake interest in Coakley estate		428 22
March 19, 1898.	Cash from Realto E Price, escheat Jos. Lehmail estate		49.00
March 19, 1898.	Cash from Realto E. Price, escheat Mary Brown estate		169 00
	Total	$	647.22

DISBURSEMENTS.

December 14, 1897.	Transfer to Carroll county, order Auditor of State	$	438.22
April 11, 1898.	Transfer to Carroll county, order Auditor of State		209.00
	Total	$	647.22

Table No. 213.—Showing Receipts and Disbursements of the Special University Tax.

In accordance with section 2644 of the Code.

RECEIPTS.

July 1, 1897.	Balance on hand	$	11,083 72
July 1, 1897, to June 30, 1899.	Adair county		804.44
July 1, 1897, to June 30, 1899.	Adams county		648.54
July 1, 1897, to June 30, 1899.	Allamakee county		752 16
July 1, 1897, to June 30, 1899.	Appanoose county		946.49
July 1, 1897, to June 30, 1899.	Audubon county		661 89
July 1, 1897, to June 30, 1899.	Benton county		1,647.53
July 1, 1897, to June 30, 1899.	Black Hawk county		1,698.73
July 1, 1897, to June 30, 1899.	Boone county		1,127.28
July 1, 1897, to June 30, 1899.	Bremer county		766 94
July 1, 1897, to June 30, 1899.	Buchanan county		1,209 31
July 1, 1897, to June 30, 1899.	Buena Vista county		786.10
July 1, 1897, to June 30, 1899.	Butler county		695.53
July 1, 1897, to June 30, 1899.	Calhoun county		884.11
July 1, 1897, to June 30, 1899.	Carroll county		912 50
July 1, 1897, to June 30, 1899.	Cass county		1,172.26
July 1, 1897, to June 30, 1899.	Cedar county		1,391.60
July 1, 1897, to June 30, 1899.	Cerro Gordo county		968 95
July 1, 1897, to June 30, 1899.	Cherokee county		898.28
July 1, 1897, to June 30, 1899.	Chickasaw county		665 71
July 1, 1897, to June 30, 1899.	Clarke county		674 60
July 1, 1897, to June 30, 1899.	Clay county		525 35
July 1, 1897, to June 30, 1899.	Clayton county		1,151.85
July 1, 1897, to June 30, 1899.	Clinton county		1,955.41
July 1, 1897, to June 30, 1899.	Crawford county		1,100 89
July 1, 1897, to June 30, 1899.	Dallas county		1,296.87
July 1, 1897, to June 30, 1899.	Davis county		815.24
July 1, 1897, to June 30, 1899.	Decatur county		762.51
July 1, 1897, to June 30, 1899.	Delaware county		1,698 33
July 1, 1897, to June 30, 1899.	Des Moines county		1,895.70
July 1, 1897, to June 30, 1899.	Dickinson county		371.66
July 1, 1897, to June 30, 1899.	Dubuque county		2,733 15
July 1, 1897, to June 30, 1899.	Emmet county		394.95

July 1, 1897, to June 30, 1899.	Fayette county	1,195.66
July 1, 1897, to June 30, 1899.	Floyd county	972.20
July 1, 1897, to June 30, 1899.	Franklin county	823.52
July 1, 1897, to June 30, 1899.	Fremont county	973.57
July 1, 1897, to June 30, 1899.	Greene county	1,026.50
July 1, 1897, to June 30, 1899.	Grundy county	830.02
July 1, 1897, to June 30, 1899.	Guthrie county	1,003.80
July 1, 1897, to June 30, 1899.	Hamilton county	989.24
July 1, 1897, to June 30, 1899.	Hancock county	588.39
July 1, 1897, to June 30, 1899.	Hardin county	1,022.50
July 1, 1897, to June 30, 1899.	Harrison county	1,168.76
July 1, 1897, to June 30, 1899.	Henry county	1,144.22
July 1, 1897, to June 30, 1899.	Howard county	691.33
July 1, 1897, to June 30, 1899.	Humboldt county	656.81
July 1, 1897, to June 30, 1899.	Ida county	666.40
July 1, 1897, to June 30, 1899.	Iowa county	1,043.04
July 1, 1897, to June 30, 1899.	Jackson county	1,090.44
July 1, 1897, to June 30, 1899.	Jasper county	1,601.71
July 1, 1897, to June 30, 1899.	Jefferson county	1,017.50
July 1, 1897, to June 30, 1899.	Johnson county	1,739.91
July 1, 1897, to June 30, 1899.	Jones county	1,298.68
July 1, 1897, to June 30, 1899.	Keokuk county	1,441.26
July 1, 1897, to June 30, 1899.	Kossuth county	1,121.86
July 1, 1897, to June 30, 1899.	Lee county	1,954.26
July 1, 1897, to June 30, 1899.	Linn county	2,522.76
July 1, 1897, to June 30, 1899.	Louisa county	763.64
July 1, 1897, to June 30, 1899.	Lucas county	745.76
July 1, 1897, to June 30, 1899.	Lyon county	706.75
July 1, 1897, to June 30, 1899.	Madison county	901.41
July 1, 1897, to June 30, 1899.	Mahaska county	1,490.92
July 1, 1897, to June 30, 1899.	Marion county	1,262.67
July 1, 1897, to June 30, 1899.	Marshall county	1,787.61
July 1, 1897, to June 30, 1899.	Mills county	916.79
July 1, 1897, to June 30, 1899.	Mitchell county	720.83
July 1, 1897, to June 30, 1899.	Monona county	760 42
July 1, 1897, to June 30, 1899.	Monroe county	709.49
July 1, 1897, to June 30, 1899.	Montgomery county	1,028.37
July 1, 1897, to June 30, 1899.	Muscatine county	1,561.36
July 1, 1897, to June 30, 1899.	O'Brien county	763.72
July 1, 1897, to June 30, 1899.	Osceola county	397.27
July 1, 1897, to June 30, 1899.	Page county	1,311.08
July 1, 1897, to June 30, 1899.	Palo Alto county	605.18
July 1, 1897, to June 30, 1899.	Plymouth county	1,333.49
July 1, 1897, to June 30, 1899.	Pocahontas county	707.13
July 1, 1897, to June 30, 1899.	Polk county	4,598.27
July 1, 1897, to June 30, 1899.	Pottawattamie county	2,735.67
July 1, 1897, to June 30, 1899.	Poweshiek county	1,184.92
July 1, 1897, to June 30, 1899.	Ringgold county	751.12
July 1, 1897, to June 30, 1899.	Sac county	888.04
July 1, 1897, to June 30, 1899.	Scott county	2,345.59
July 1, 1897, to June 30, 1899.	Shelby county	958 65
July 1, 1897, to June 30, 1899.	Sioux county	1,226.83
July 1, 1897, to June 30, 1899.	Story county	1,158.89
July 1, 1897, to June 30, 1899.	Tama county	1,497.73
July 1, 1897, to June 30, 1899.	Taylor county	958.91
July 1, 1897, to June 30, 1899.	Union county	843.72
July 1, 1897, to June 30, 1899.	Van Buren county	918.89
July 1, 1897, to June 30, 1899.	Wapello county	1,621 00
July 1, 1897, to June 30, 1899.	Warren county	1,097.77
July 1, 1897, to June 30, 1899.	Washington county	1,408.52
July 1, 1897, to June 30, 1899.	Wayne county	883.88
July 1, 1897, to June 30, 1899.	Webster county	1,318.53
July 1, 1897, to June 30, 1899.	Winnebago county	426.31

July 1, 1897, to June 30, 1899.	Winneshiek county	1,161.88
July 1, 1897, to June 30, 1899.	Woodbury county	2,362.26
July 1, 1897, to June 30, 1899.	Worth county	449.70
July 1, 1897, to June 30, 1899.	Wright county	765.73
	Total	$ 122,578.19

DISBURSEMENTS.

Aug.	7, 1897.	State Auditor's warrant redeemed	$ 12,000.00
Oct.	30, 1897.	State Auditor's warrant redeemed	15,000.00
Nov.	26, 1897.	State Auditor's warrant redeemed	7,000.00
Jan.	13, 1898.	State Auditor's warrant redeemed	1,000.00
March	1, 1898.	State Auditor's warrant redeemed	2,300.00
June	3, 1898.	State Auditor's warrant redeemed	7,500.00
Dec.	8, 1898.	State Auditor's warrant redeemed	12,000.00
June	1, 1899.	State Auditor's warrant redeemed	15,000.00
June	30, 1899.	Balance, cash on hand	50,178.19
		Total	$ 122,578.19

Opinions

..OF..

The Attorney-General

AFFECTING THE TREASURY DEPARTMENT.

DUTIES AND RESPONSIBILITIES OF ADMINISTRATORS AND EXECUTORS IN THE ASSESSMENT AND COLLECTION OF THE COLLATERAL INHERITANCE TAX.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL, DES MOINES
IOWA CITY, Iowa, January 4, 1897.

Hon. John Herriott, Treasurer of State, Des Moines, Iowa:

DEAR SIR—In regard to the inquiry made by Mr. T. M. Dougherty with reference to the duties of the executor under chapter 28 of the Twenty-sixth General Assembly which you have referred to me, I beg to say that the said chapter 28 is somewhat indefinite in regard to the method of procedure. A part of the uncertainty, however, arises by grouping together different cases in which the collateral inheritance tax shall be paid, and endeavoring, for the sake of brevity, to make the language apply to each of such cases.

Under section 1 of the act it may be said there are two classes of property which are subject to the tax; first, that which passes by will or by the death of an intestate, and, second, such property as passes to collateral heirs by deed, grant or gift, which takes effect after the grantor's or donor's death. I notice a misprint or clerical error in the tenth line on page 36; the word "donor" in said line should read "donee."

Under section 2 of the act it is made the duty of the executor, administrator or trustee (trustees may be appointed by will or by deed) to file an inventory of all the real estate liable to such tax, evidently in the office of the Clerk of the Probate Court of the county.

Under section 12 it is also made the duty of such executor, administrator or trustee to file with the Treasurer of State a description of such real estate, etc.

Under section 3 of the act the amount of the tax shall be calculated upon the appraised value of the real estate, and such tax shall be paid by the person entitled to the real estate within fifteen months from the approval by the court of such appraisement. This language indicates that the court shall, after the filing of the appraisement, approve of same.

This, then, forms the basis for ascertaining the tax. Sections 4, 5, 6 and 7 of the act relate to the particular cases or conditions therein named, and, for the purposes stated in Mr. Dougherty's letter, need not be considered at this time.

Under the will of Samuel Rowley, deceased, it seems that all of his personal and real property passes to his executor, viz., Mr. Dougherty. This being true, under section 8 of the act, Mr. Dougherty must deduct the amount of the tax from the legacies before they are paid, and he would be responsible if he failed so to do.

Under section 9 he should pay the tax to the State Treasurer within one year. A difficulty arises because of this provision, for section 1 provides the tax shall be 5 per centum of the value of the property, above the sum of $1,000, after the payment of all debts. It is impossible, under the law, to determine what the debts of the estate may be until the expiration of a year.

In case the real estate of the deceased is devised in such a manner that the title does not pass to the executor, nor the possession, or in case the decedent has by deed conveyed real estate before his death to take effect after his death, as contemplated in section 1 of the act, then under section 11 of the act the executor may procure an order from the court for the sale of such real estate or as much thereof as may be necessary to pay the tax, for which provision is made in Section 3; but where the real estate of the deceased passes to the executor, as in the case of Mr. Samuel Rowley, deceased, then there is no need of any action under section 11. The Treasurer of the State also has authority, under section 11, to make application for the sale of real estate if such a devisee or grantee refuses to pay the tax.

In my judgment the intent of said chapter 28 is that the executor or administrator, as the case may be, shall first file an inventory and cause an appraisement of the real estate of the decedent, with the Clerk of Court, of all property which he may know of or think is liable to the payment of the tax.

He shall, second, inform the Treasurer of the State of the existence of such tax and furnish a description of the real estate, as provided in section 11 of the act.

He shall, third, retain 5 per cent of all the money which is subject to the tax before he pays the same out to the legatees of the will or to the heirs in case the decedent is intestate.

Fourth, it is his duty to collect the tax from the devisees of real estate, the title of which passes directly to the devisee or from the donee or grantee, in case the deed has been executed before the decease.

Fifth, he shall pay all such tax for which he is liable or which it is made his duty to collect to the State Treasurer within one year, or as soon thereafter as the amount of tax can be determined.

I think Mr Dougherty has furnished such a statement as is contemplated by section 11 of the act. The estate being devised to him he is authorized and required to make the payment of the tax due on both the personal and real property whenever it can be ascertained. In this case there will be no necessity for the appplication, either by the executor or the Treasurer of State, to the court for an order to sell the real estate under sections 3 and 11 of the act, because the executor must pay such tax before his accounts can be settled. Section 14 of the act. The provisions of sections 3 and 11 with reference to the application to the court for an order to sell the real estate applies only to those cases where the land passes directly either by devise or grant to the person named in the will or deed. It would be well to suggest to Mr. Dougherty that he state to the court in his reports his contemplated action in regard to the payment of the tax and deducting it from the shares of the legatees, and procure the approval of the court, as contemplated, before he actually pays out the money. I return you the letter and statement of Mr. Dougherty. Yours truly,

(Signed) MILTON REMLEY.

COMPENSATION OF COUNTY ATTORNEYS FOR REPORTING ESTATES LIABLE FOR THE COLLATERAL INHERITANCE TAX TO THE TREASURER OF STATE—WHEN AND UNDER WHAT CONDITIONS FEE TO BE AUTHORIZED.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES, May 3, 1898.

Hon. Milton Remley, Attorney-General, Des Moines, Iowa:

DEAR SIR—I desire your opinion as to the scope and meaning of that part of section 7 of the Acts of the Twenty-seventh General Assembly (S. F. 225), amending chapter 4, title 7 of the Code, relating to compensation of county attorneys for reporting estates subject to the collateral inheritance tax.

In January last we learned that the estate of Samuel Pearson, of Humboldt county, was subject to the tax on collateral inheritances. I wrote the executor, Edward Pearson, January 13th. On March 2d we received a copy of the appraisement of the real and personal property, and the executor is now awaiting the expiration of the time for filing claims against the estate before paying the tax. On April 8th it was made the duty of county attorneys to report estates subject to the collateral inheritance tax. Shortly thereafter, April 15th, I wrote all county attorneys to this effect. April 23d I wrote the county attorney of Humboldt county, Mr. W. L. Smith, that the Pearson estate had been reported and that the responsible parties were disposed to comply with the law. I neglected, however, to state the valuation of the personal property in my letter, but this is immaterial, as the law requires only the return of valuations of the real property. In my letter I said that if there was any reason for questioning the correctness of any return made for him to write me, having in mind a fraudulent return or a manifest undervaluation. On April 28th I received from Mr. Smith a letter reporting the Pearson estate and a copy of the material portions of the will, together with a statement of the appraisements. For his report he claims the fee.

I wrote Mr. Smith that in view of the fact that this estate had already been reported to us and all papers filed preliminary to the payment of the tax, I could not properly direct the Auditor to pay the fee. He nevertheless insists that the fee is due him.

As there are a considerable number of unsettled estates on our books that were reported to us prior to the taking effect of the amending act, about which similar questions are not unlikely, I desire to ascertain your opinion as to my duty, both with respect to the particular fee demanded by the county attorney of Humboldt county and with respect to the payment of the fee should county attorneys demand it for reporting cases now on our records. Respectfully yours,

(Signed) JOHN HERRIOTT,
Treasurer of State.

Dict. F. I. H.

P. S. I enclose a copy of the amendatory act, my circular letter to county attorneys and correspondence with Mr. Smith. Kindly return the latter with your opinion.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL,
DES MOINES, Iowa, June 4, 1898.

Hon. John Herriott, Treasurer of State:

DEAR SIR—Yours at hand, enclosing correspondence with Mr. W. L. Smith, County Attorney of Humboldt county, and you ask my construction of the law with reference to the compensation to be paid to County Attorneys for reporting to the Treasurer of State the death of all persons whose estates are liable to the payment of the Collateral Inheritance Tax, etc., under an act amending chapter 4, title VII of the Code, approved April 7, 1898, with respect to those estates which had been previously reported to you.

Section 7 of the act referred to makes it "the duty of the County Attorney of the county to report to the Treasurer of State the death of all persons whose estates are liable to the payment of the Collateral Inheritance Tax, and the description of any property located in the county liable to such tax. * * * For reporting such estates and property, the County Attorney shall receive a compensation of 10 per cent of the tax payable to the State, but not to exceed the sum of $20 for any one estate." It further provides for the payment of the fee for reporting when the Treasurer is satisfied that the estate is liable for the tax.

It is not to be supposed that the Legislature intended the estates which had theretofore been reported to the Treasurer of State to be reported again, but the law is general; it is made the duty of the County Attorney to report all estates liable for the tax, and, unless the County Attorney had knowledge that certain estates had theretofore been reported, he could not, in compliance with the law, omit any. I do not think the County Attorney would be entitled to the fees for reporting an estate which he knew had already been reported.

In your circular letter to the County Attorneys of April 15th, a copy of which you enclosed me, is the following: "Where estates have already been reported from your county, I will communicate with you in respect to them later." You also reminded the County Attorneys "to carefully inspect the probate records in the county from July, 1896, and all parties recorded as receiving property as collateral heirs or devisees, together with the administrator of such estates, should be reported to the Treasury Department."

This is in harmony with the statute imposing the duty upon the County Attorneys. If the County Attorney had been informed that certain estates had been reported previously, he would have had no duty to do in examining the records of the estates to see whether they would be liable to the Collateral Inheritance Tax. But, in the absence of information in regard to what estates had been previously reported, I think the County Attorney was not only justified in making a report, but to fail to make the report in regard to every estate that he found liable would be failing to perform a statutory duty, and for performing his duty I am of the opinion that he is entitled to the compensation fixed by said section 7.

In those cases where your Department had informed the County Attorneys that certain estates had been reported, I do not think they were

entitled to any compensation for again reporting them to you. It cannot be said that the law contemplates that the estates shall be reported more than once to the Treasurer. The purpose is to give information to the Treasurer as to what estates are liable to the tax, for which the State, under the new law, expects to pay; but it should not be expected to pay for information which it already has.

There is no more reason for saying that the present County Attorney should receive compensation for reporting an estate which had been reported by other parties before the law was passed than there is for saying that the County Attorney who goes into office, say, next January shall receive compensation for reporting all the unsettled estates which have been reported by his predecessor. But, wherever the County Attorney had no knowledge of what estates in his county had been reported, if he reports them, I think he is entitled, under the law, to the fee provided by statute.

I return you the correspondence as requested.

Yours respectfully,

(Signed) MILTON REMLEY,
Attorney-General.

THE COLLATERAL INHERITANCE TAX IS NOT ASSESSABLE AGAINST ESTATES WHERE THE DECEDENT'S DEATH TOOK PLACE PRIOR TO THE TAKING EFFECT OF CHAPTER 28, ACTS OF THE TWENTY-SIXTH GENERAL ASSEMBLY; VIZ., JULY 4, 1896.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL,
DES MOINES, Iowa, May 28, 1898.

Hon. John Herriott, Treasurer of State:

DEAR SIR—I have examined the question which you submitted to me; viz., whether the Collateral Inheritance Tax imposed by chapter 28 of the laws of the Twenty-sixth General Assembly can be collected from the estates of persons who died before the said act took effect, and do not find any authority to justify the conclusion that the law applies to the estates of persons who died prior to the time the law took effect.

The exact question has been several times before the Supreme Court of the State of New York. In the matter of Miller, 110 N. Y., 216, the court says: "The rule is considered settled in this State that neither original statutes nor amendments have any retroactive force unless, in exceptional cases, the Legislature so declares. The act before us contains no such declaration, and there seems no reason to give the amendment any other force than would be due to the provisions of an independent statute."

"Although retrospective acts are often passed and sustained as valid, yet they are viewed with disfavor, and will not be considered by the court to be such except from a necessary and unavoidable implication, or they are made so by the express terms of the law itself." *Rosier v. Hale et al*, 10 Iowa, 470.

Such laws, or retrospective laws, are looked upon with disfavor and are regarded generally as unjust. Sutherland on Statutory Construction, section 463.

In *Carpenter et al. v. Pennsylvania*, 17 How., 456, it was held that the law of the decedent's domicile attaches to the property until the period for distribution arrives, and the rights of the donee are subordinate to the conditions, formalities and administrative control, prescribed by the State in the interest of its public order, and are only irrevocably established upon its abdication of this control, at the period of distribution. If the State, during this period of administration and control by its tribunals and their appointees, thinks fit to impose a tax upon the property, there is no obstacle in the constitution and laws of the United States to prevent it.

While it would be competent for the Legislature to pass a law imposing a tax upon all estates which had not been fully administered upon, yet that question need not be examined now because, in my judgment, the statute does not have any retroactive effect. In a certain sense property passing from the decedent, or by will or the intestate laws of the State, passes at the time of the death of the decedent. This passing of the title at the time of the death fixes the status of the property. The law in force at the time of the decease determines the interest which the devisees or heirs have in the property which thus passes. The first section of chapter 28 subjects to the tax all property of a certain kind "which *shall* pass by will or the intestate laws of the State," etc. This language strikes the mind as applying only to property which shall pass in the future; that is, after the law takes effect.

The further provisions of the statute relating to the duties of the administrator or executor, and what the courts shall do, all have reference to the estates which shall, in the future, be affected by the statute in question, and there is no provision or suggestion that it shall apply to estates which remain unsettled. I see nothing in the entire statute which indicates that it was the intention of the Legislature to give the statute a retroactive effect.

Hence, I do not think a tax can be legally collected from estates of persons who died before the taking effect of the statute.

Yours respectfully,

(Signed) MILTON REMLEY,
Attorney-General.

REMAINDERS—TIME FOR APPRAISEMENT.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES, August 12, 1898.

Hon. Milton Remley, Attorney-General, Des Moines:

DEAR SIR—An estate reported to this department from Polk county as subject to the collateral inheritance tax, that of the late Marshall Hyder, W. O. Finkbine, executor and trustee, descends as a life estate to the widow, and, on her death, is apportioned as follows: $10,000 to a brother of the deceased, $10,000 to a sister, and the balance to another sister. A

question has been presented by the executor relative to the rights and duties of the State in this case in view of a possible shrinkage in the valuation of the property, he having in mind some method by which he can save as much as possible for the sister last mentioned, as he anticipates that the intent of the testator cannot be carried out by reason of the provisions of the will and the shrinkage of the property.

The question upon which we desire information is whether or not the State of Iowa can ask the District Court of Polk county to order an appraisement of the estate at this time for purposes of the assessment of the Collateral Inheritance Tax upon the aforesaid estate at the time of the determination of the life estate for the purpose of aiding the executor in carrying out the wishes of the testator. Section 1470 of the Code expressly declares that estates given for life, or a term of years, to direct heirs are not to be appraised until the expiration of the term or life estate. We are, therefore, of the opinion that the State can do nothing in this case, but we desire your official opinion in the matter. Respectfully yours,

(Signed) JOHN HERRIOTT,
Treasurer of State.

Dict. F. I. H.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL.
IOWA CITY, Iowa, Aug. 22, 1898.

Hon. John Herriott, Treasurer of State, Des Moines, Iowa:

DEAR SIR—In reply to your request asking my opinion as to the time when the remainder of an estate devised after the determination of a life estate, to collateral heirs should be appraised—whether at the time the estate is turned over to the life tenant, or at the determination of the life estate, I will say that in my judgment section 1470 of the Code leaves no room for controversy. It provides: "Upon the determination of such estate for life or years, the court shall, upon its own motion, or on the application of the Treasurer of State, cause such estate to be appraised at its then actual market value, from which shall be deducted the value of any improvements thereon or betterments thereto, if any, made by the remainderman during the time of the prior estate, to be ascertained and determined by the appraiser, and the tax on such remainder shall be paid by the remainderman within sixty days from the approval by the court of the report to the appraisers."

This plainly fixes the time for the appraisement of such remainder at the determination of the estate for life or for years. There is no provision requiring it to be appraised before that time.

Yours respectfully,

(Signed) MILTON REMLEY,
Attorney-General.

THE LIABILITY OF POLICIES OF LIFE INSURANCE.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES, August 23, 1898.

Hon. Milton Remley, Attorney-General, Des Moines:

DEAR SIR—We have just been informed by Mr. W. H. Wilson, of Davenport, attorney for the administrator of the estate of one Ira Burlingame, that the proceeds of a life insurance policy of $5,000, after the payment of some two or three notes, goes to collateral heirs of the estate. Mr. Wilson takes the position that the proceeds of this policy are exempt from the tax assessed against collateral inheritances. He probably rests his contention upon section 805 of the Code, relating to the exemption of policies of life insurance from execution, which section is as follows:

"A policy of insurance on the life of an individual, in the absence of an agreement or assignment to the contrary, shall inure to the separate use of the husband or wife and children of said individual, independently of his creditors. The proceeds of an endowment policy payable to the assured on attaining a certain age shall be exempt from liability for any of his debts. Any benefit or indemnity paid under an accident policy shall be exempt to the assured, or, in case of his death, to the husband or wife and children of the assured, from his debts. The avails of all policies of life or accident insurance payable to the surviving widow shall be exempt from liability for all debts of such beneficiary contracted prior to the death of the assured, but the amount thus exempted shall not exceed five thousand dollars."

The above quoted section does not, it seems to us, apply to the assessment and collection of the Collateral Inheritance Tax. Section 1467, chapter 4, title 7, expressly declares that "all property within the jurisdiction of this State, and any interest therein, whether belonging to the inhabitants of this State or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other State * * * shall be subject to a tax of five per cent of its value, above the sum of one thousand dollars, after the payment of all debts, for the use of the State."

There surely is no doubt about the proceeds of life insurance policies being properly within the meaning of the last-mentioned section. In *Kelly v. Mann*, in the 56th Iowa, the proceeds of a life insurance policy are adjudged assets of an estate. It does not seem that the State of Iowa is to be regarded in the light of a creditor against whom section 1805 is a bar to the collection of the Collateral Inheritance Tax.

This matter has come before us in another case, that of the estate of the late Stanton H. McCammon, of Polk county, and, as the proceeds of life insurance policies make up a considerable proportion of the estates reported to the Treasury Department as subject to the Collateral Inheritance Tax, I write asking your opinion as to the liability of policies of life insurance for this tax.

If possible we would like your opinion in time to be able to be represented in the Scott County District Court at the hearing September 6th.

Respectfully yours,

(Signed) JOHN HERRIOTT,
Treasurer of State.

Dict., F. I. H.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL
DES MOINES, Sept. 10, 1898.

Hon. John Herriott, Treasurer of State, Des Moines, Iowa:

DEAR SIR—In regard to your request for my opinion upon the question whether the proceeds of a life insurance which passes to the collateral heirs of the decedent is subject to the Collateral Inheritance Tax, I will say that in my opinion it depends upon the terms of the policy itself, under which the money is collected.

A policy made payable to a beneficiary therein named is not considered a part of the estate. The beneficiary's interest in the proceeds of the policy is derived from the contract made between the decedent and the company. In such a case, the money is paid directly to the beneficiary without the intervention of the administrator or executor, and the administrator or executor has nothing to do with the collection of the policy or the disposal of the funds.

In saying this, however, I would not overlook the fact that the statute subjects to the tax "a gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donee." A case might arise where insurance made payable to a collateral heir would be considered as a gift which would be subject to the tax, but without some such circumstances I think without question the rule above stated would obtain.

Where the insurance policy is made payable to the decedent or his legal representatives, or his administrator or executor, then the proceeds of such policy become the property of the estate, and as such property, in my judgment, is subject to the payment of the tax in case it passes to collateral heirs. The right of the heirs to the property arises not by virtue of contract, but under the intestate laws of the state, or under the will, as the case may be. The right to succeed to the property of a decedent depends entirely upon the law of the state. The Collateral Inheritance Tax law is only a condition placed upon the right of succession. When the proceeds of an insurance policy passes to the administrator, they must be disposed of in accordance with the law, and one of the provisions of the law is that if property of the intestate passes to collateral heirs, the Collateral Inheritance Tax must be paid.

The fact that section 1805 of the Code provides that policies of insurance on the life of an individual, "in the absence of an agreement or assignment to the contrary, shall inure to the separate use of the husband or wife and children of such individual independently of his creditors," does not, in my judgment, change the rule. Persons liable to pay the Collateral Inheritance Tax cannot claim the benefits of provisions made for the widow and children of the deceased. The provisions of said section are for the sole benefit of the widow and children, who under no circumstance are required to pay the Collateral Inheritance Tax; nor is the State a creditor in the sense in which the term is used in said section. The section in question only provides a

rule for the disposal of the proceeds of a policy of insurance in case there be a husband or wife and children of the deceased. Where the proceeds of a life insurance policy are paid to the administrator and there is no husband or wife and children to take the same, under the provisions of section 1805 such funds are disposed of under the law as other property of the estate Code, section 3313; *Kelly v. Mann*, 56 Iowa, 625.

The Supreme Court of New York, in the matter of the estate of Knoedler, 140 N. Y., 377, held that the proceeds of policies of insurance payable to the decedent or his administrators, executors, or legal representatives, were subject to the Collateral Inheritance Tax when such proceeds were distributed to collateral heirs. Same case, 68 Hun., 156.

I am of the opinion that where the proceeds of life insurance legally passes to the administrator or executor, and by him is distributed to collateral heirs, that it is subject to the payment of the Collateral Inheritance Tax, the same as other property of the estate.

Yours respectfully,

(Signed) MILTON REMLEY,
Attorney-General.

THE EXEMPTION OF $1,000 APPLIES TO ENTIRE ESTATE WHERE PROPERTY GOES TO DIRECT AND COLLATERAL HEIRS.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES, Sept. 9, 1898.

Hon. Milton Remley, Attorney-General:

DEAR SIR—I desire to obtain your official opinion upon the application of the debts and exemption allowed by chapter 4, title 7 of the Code, to estates subject to the tax imposed upon collateral inheritances in the light of the recent decision of the Supreme Court in *McGhee v. State of Iowa*. This department has held, in view of that decision, that the debts and exemption are to be deducted from the entire valuation of the estate of a decedent and not from the shares of the collateral heirs or from the portion going to collateral beneficiaries. This interpretation of the law and of the court's decision meets with considerable opposition, the court of Louisa county recently deciding that the exemption should be deducted from the collateral portion.

It is a matter of vast importance to the State Treasury whether the exemption applies to the entire estate or to the portion going to collateral heirs, and we therefore desire your written opinion for instruction and for purposes of reference.

The facts in some of the cases which have recently come before us may be of some assistance to you in forming your opinion. An estate reported from Louisa county, that of Jonathan Hunt, amounting in value to $4,158.12, descends to direct and collateral heirs, one-half to each. The debts and expenses amount to $1,286.89. The widow receives one-third, and the court allowed her one-fourth of the balance remaining after the payment of debts.

The administrator in computing the tax reckoned it as follows, and his method of computing it was confirmed by the court:

Gross sales of real estate	$3,850 00
Widow's one-third	1,283.33
Balance proceeds real estate	$2,566 67
Amount of personal property	308 12
Total balance	$2,874 79
Debts, claims, and charges	1,286.89
Balance for distribution	$1,587.90
Widow's one-fourth	396.97
Balance for distribution to collateral heirs	$1,190.93
Exemption as per statute	1,000 00
Amount on which Collateral Inheritance Tax is to be paid	$ 190.93
Total amount of Collateral Inheritance Tax due the State	9.45

We have insisted that the above is not the proper method for computing the tax. It should have been computed by deducting first from the total valuation, $4,158.12, the debts and expenses, and then $1,000, making a total of $2,286.18 which must be deducted before any Collateral Inheritance Tax is imposed. The balance is $1,871.23. The portion going to collateral heirs amounted to $1,190.93. We have claimed that this latter amount is subject to the tax of 5 per cent, in view of the fact that in *McGhee v. State of Iowa* the court says that the phrases, "above the sum of $1,000," and "after the payment of all debts," have direct relation to the estate of the decedent.

The same question arises in two estates reported from Johnson county, those of L B Patterson and John Ranshaw. In the former a legacy of $500 is given to collateral beneficiaries, and in the latter $200. These estates, we are informed, are considerable in amount, and go, with the exception of the legacies mentioned, to direct heirs. The attorney for the estates is inclined to hold that the $1,000 exemption relieves these legacies from the tax, but if we are correct in our interpretation of the decision of the court, they are subject to the tax.

It will be of great service to the department in the enforcement of the law taxing collateral inheritances if you will discuss the exemption with more or less detail and set forth the purposes sought after by the exemption, as we wish to issue instructions for the use of county clerks, attorneys and administrators. Respectfully yours,

(Signed) JOHN HERRIOTT,
Treasurer of State.

Dict. F. I. H.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL,
DES MOINES, Sept. 10, 1898.

Hon. John Herriott, Treasurer of State:

DEAR SIR—Yours of the 9th inst. at hand, asking my official opinion in regard to the manner of computing the Collateral Inheritance Tax imposed

by section 1467 of the Code, in a case where a part of the estate passes to the widow or heirs not liable to the payment of the tax, and a part passes to collateral heirs.

The construction given to the language of the said section by the Supreme Court *In re* McGhee estate, 74 N. W. R., 695, removes some doubt as to the meaning of the statute. In order for the estate to be subject to the tax, it must exceed in value the sum of $1,000 after the payment of all debts against the estate. *In re* estate McGhee, the Court held that the so-called exemption of $1,000 from the payment of the tax did not apply to each collateral heir. In other words, after the payment of the debts, the sum of $1,000 should be deducted from the value of the estate remaining, and the amount of such remainder going to the different collateral heirs, under the provisions of the will or the law of descent, should be ascertained. Having thus ascertained the amount, 5 per cent of the amount going to the several collateral heirs should be computed as the amount of tax due the State.

To illustrate: Take an estate valued at $10,000, against which there are debts amounting to $3,000, the widow being entitled to one-third and the rest going to collateral heirs. In my judgment, the proper way would be to deduct $3,000 from the total amount of the estate, leaving $7,000. From this sum then deduct the $1,000, the so-called exemption. Of the remaining $6,000 the widow would receive $2,000. The other $4,000 going to collateral heirs should be taxed. This division is solely for the purpose of ascertaining the amount of the tax. The collateral heirs would have the right to insist upon their share of the $1,000 exemption, and the amount, under the supposed facts, going to collateral heirs would be $4,666.67, but they would be required to pay the Collateral Inheritance Tax on only $4,000 of such amount.

There is no doubt in my mind that all of the estate above the amount of debts, and the sum $1,000 which goes to collateral heirs, is required by law to pay the tax. The $1,000 referred to in the fourth line from the top of page 551 of the Code is not in fact an exemption, but is a part of the terms used to define the estates which shall be liable to the tax. An estate of less value than $1,000 passes to the heirs without the payment of any tax whatsoever. An estate of greater value than $1,000, after the payment of debts, is liable to the tax in excess of $1,000 if it passes to collateral heirs. If only a part of the estate in excess of $1,000 above the debts passes to collateral heirs, only that part should pay the tax. If any other rule be adopted, it leads to confusion and does violence to the language of the statute. Yours respectfully,

(Signed) MILTON REMLEY,
Attorney-General.

TIME ALLOWED FOR PAYING TAX AND INTEREST THEREON.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES, January 30, 1899.

Hon. Milton Remley, Attorney-General:

DEAR SIR—In the course of the collection of the tax imposed on Collateral Inheritance by chapter 4, title VII of the Code, two questions have arisen with regard to the time allowed for the payment of the tax into the State Treasury concerning which I desire your opinion as to the proper construction of the law.

Section 1469 says: "All the real estate of the decedent subject to such tax, shall, except as hereinafter provided, be appraised within thirty days next after the appointment of an executor, administrator or trustee, and the tax thereon, calculated upon the appraised value after deducting debts for which the estate is liable, shall be paid by the person entitled to said estate *within fifteen months from the approval by the court of such appraisment.*" * * *

Section 1475 reads: "All taxes imposed by this chapter shall be payable to the Treasurer of State, and those which are made payable by executors, administrators or trustees shall be paid *within fifteen months from the death of the testator or intestate, or within fifteen months* from assuming of the trust by such trustee, unless a longer period is fixed by the court. All taxes not paid within the time prescribed in this act shall draw interest at the rate of 8 *per centum* per annum until paid."

Here appears to be a clear and undoubted conflict between the requirements of these two sections as to the time when the Collateral Inheritance Tax shall be paid into the State Treasury.

One question which I desire answered is, which section should govern the Treasurer of State in the collection of the tax? In view of the fact that the first section quoted is concerned almost entirely with the appraisement of estates and not primarily with the payment of the tax, and the second section is concerned wholly with the payment of the tax, it seems to me that the latter section should govern. This matter has been presented to us several times and we have been inclined to this view. If it is held that the "fifteen months" dates from the approval of the appraisement, the State will encounter constant delays and trouble in the assessment and collection of the tax.

The second question which I desire answered is: From what time is the interest to be reckoned on delinquent inheritance taxes? From the end of the fifteen months or from the date of the death of the decedent? The law does not give definite or explicit direction.

Respectfully yours,

(Signed) JOHN HERRIOTT,
Treasurer of State.

Dict. F. I. H.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL,
DES MOINES, June 23, 1899.

Hon. John Herriott, Treasurer of State, City:

DEAR SIR—In reply to your request for my opinion in regard to apparent conflict between section 1469 and section 1475 of the Code with reference to the time of payment of the Collateral Inheritance Tax, I will say that there really is no conflict.

Section 1469 provides that such tax shall be paid within fifteen months from the approval of the court of the appraisal of all real estate of the decedent subject to tax.

Section 1475 provides that all taxes imposed by this chapter, payable by executors, administrators, or trustees, shall be paid within fifteen months from the death of the testator or intestate, or within fifteen months from assuming the trust by such trustees, unless a longer period is fixed by the court.

In many cases the administrator or executor has no charge or control of the real estate of the decedent. The title passes immediately upon death directly to the devisee or heir. Lands conveyed by deed to collateral heirs in anticipation of death are subject to the taxes. The owners of the real estate, which passes from the decedent to them, in many cases are required to pay the taxes. The administrator or the executor pays the tax upon such personal property as comes into his hands, also upon such real estate as comes under his control.

Section 1475 fixes the time when payment shall be made by the executors, administrators, or trustees, while section 1469 fixes the time within which payments shall be made by persons who have received land from the decedent, which lands do not come under the control of the administrator.

Second.—The last clause of 1475 is as follows: "All taxes not paid within the time prescribed in this act shall draw interest at the rate of 8 per cent per annum."

You ask from what time is the interest to be reckoned upon delinquent inheritance taxes, from the end of fifteen months or from the date of the death of the decedent? I think the taxes should bear interest from and after the time they become due, according to the time fixed by the statute, namely, fifteen months. It would be unusual to say that interest should be paid before the tax becomes due. To so construe the law would impose a penalty for not paying the tax promptly on the date fixed by statute. Penalties should not arise by implication, or if the Legislature intended to impose such a penalty it should have expressly so provided.

You will notice that under section 1475 the court has power to extend the time within which the tax shall be paid, but the time from which the tax shall draw interest is that fixed by statute by this act, and not from the extended time fixed by the court. It would appear that the Legislature intended that the Collateral Inheritance Tax should be paid within fifteen months of the death of the testator or intestate, and if not paid at that

time it should draw interest at the rate of 8 per cent thereafter, notwithstanding the court may under the authority given extend the time of payment beyond fifteen months. Yours truly,

(Signed) MILTON REMLEY,
Attorney-General.

THE LIABILITY OF PERSONAL PROPERTY OF NONRESIDENT DECEDENTS FOR THE INHERITANCE TAX IN IOWA.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES, Iowa, April 24, 1899.

Hon. Milton Remley, Attorney-General:

DEAR SIR—In the assessment of the property in Iowa belonging to the estate of Benjamin R. Sheldon, late of Rockford, Ill., for the Collateral Inheritance Tax, several important questions present themselves, concerning which we desire instructions as to the rights of the State and our duties in the premises.

The material facts are: The Sheldon estate consists of large properties in Illinois and Iowa, and, we believe, other states. The decedent owned real estate in several counties of this State. We have information to the effect that he owned stock in at least one corporation in Iowa, namely, a bank, and that he died possessed of sundry notes of residents of Iowa, some, or the most, of which were secured by mortgages upon Iowa real estate.

Upon notification of the liability of this estate for the Collateral Inheritance Tax, the attorney for the estate informed us that the parties in interest were ready to pay the tax on the real estate in Iowa but were not disposed to pay the tax upon the personal property, especially the notes and mortgages and other intangible property belonging to the decedent, claiming that such personal property is not properly within the jurisdiction of this State.

On April 4th we issued instructions to the County Attorney of Lyon county to make an application to his district court for the appointment of a special administrator to look after the State's interests. At the same time we notified the attorney for the estate of our action, and that the special administrator would proceed to take all necessary measures to discover the amount and whereabouts of the personal property pertaining to Iowa, and that the expenses incurred would be charged against the real property.

The attorney for the estate called on us April 10th, and offered to pay the tax upon the real estate in Cherokee, Lyon, Osceola, Union and Woodbury counties. He further intimated the possible willingness of his clients, in view of sections 3 and 4 of chapter 37, Acts of the Twenty-seventh General Assembly, to file a statement of the amount of stock owned in Iowa corporations and to pay the tax thereon. He stated, however, that the beneficiaries maintained that the notes and mortgages before mentioned were not properly within the jurisdiction of this State and could not be justly taxed, and he believed that our law could not be sustained in court.

To his offer to pay the tax on the real estate we declared that we would accept payment only with the express understanding that the real estate was to be held liable for the tax on the personal property that might be discovered. Wishing to avoid a resort to the courts if possible, he asked that before we proceeded to carry out our instructions to the County Attorney of Linn county, that we present the following questions to you with the request for your official opinion:

First.—"Do notes given by citizens of this State, and mortgages on Iowa land or property securing them, and other intangible property of similar character, owned by the Sheldon estate and held in Illinois at the time of the decedent's death, constitute property within the jurisdiction of this State, as contemplated by section 1467 of the Code of Iowa imposing a tax of 5 per cent upon Collateral Inheritances?"

Second.—"Does the fact that some of the mortgages or notes before mentioned are made payable in Iowa and others at points outside of the State, in any way alter the status of such intangible property with respect to their liability for the Inheritance tax imposed by the Iowa statute?"

Third.—"Does the imposition of an Inheritance Tax by the State of Illinois upon the Sheldon estate estop the State of Iowa from assessing a tax of 5 per cent upon that part of the Sheldon estate consisting of evidences of indebtedness of citizens of Iowa?"

Fourth.—"If the beneficiaries of the Sheldon estate conclude to file an inventory of all the intangible property referred to above, are they entitled to the deduction of the Inheritance tax paid in Illinois along with the other deductions of indebtedness allowed by this State in the assessment of the Collateral Inheritance Tax?"

Fifth.—"Is the Treasurer of State acting with authority of law in authorizing the County Attorney of Lyon county to proceed as hereinbefore stated? In other words, can the State maintain a lien against the real property in Iowa belonging to the Sheldon estate for the taxes that may be charged against the intangible property which it is sought to discover by such proceedings?"

Respectfully yours,

(Signed) JOHN HERRIOTT,

Treasurer of State.

Dict. F. I. H.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL,
DES MOINES, Iowa, July 24, 1899.

Hon. John Herriott, Treasurer of State:

DEAR SIR—I have the honor to acknowledge the receipt of your request for my opinion upon the several questions hereinafter stated, growing out of the estate of Hon. Benjamin R. Sheldon, late of Rockford, Ill. The facts stated by you are substantially these: Judge Sheldon's estate consisted of large properties in Illinois, Iowa, and other States. In his lifetime he owned real estate in several counties in Iowa; also owned stock in at least one bank in Iowa, and was also the owner of sundry notes given by residents of Iowa and secured by mortgages upon Iowa real estate. You ask:

First.—"Do notes given by citizens of this State, and mortgages on Iowa land or property securing them, and other intangible property of a similar character, owned by the Sheldon estate and held in Illinois at the time of

the decedent's death, constitute property within the jurisdiction of this State, as contemplated by section 1467 of the Code of Iowa?"

The notes referred to, and the mortgages securing the same, are only evidence of a debt. If destroyed, the debt—the right to demand payment of the money loaned—with interest remains. (*Courtland v. Hotchkiss*, 100 U. S., 498.) The debt is unquestionably intangible property and by fiction of law is generally considered under a comity as having a situs at the place of residence of the owner. This, however, may change by statute.

There are a number of decisions which appear to hold that a debt owned by a nonresident of the State cannot be taxed by the State in which the debtor resides. An examination of these cases, however, shows that the question turns upon the statutes of the State under consideration. For instance, in *Davenport v. M. & M. Ry. Co.*, 12 Iowa, 539, the power of a State to impose a tax upon debts or obligations due from a citizen of this State to a resident of another State, was not involved. The court held that the debtor could not be taxed because of such debt, as it was not property, he did not own it, and the law did not authorize a tax to be levied against a nonresident to whom such debt was due.

The case of *State Tax on Foreign-held Bonds*, 15 Wal., 300, is most relied upon to sustain the doctrine that a State cannot tax a debt owing to a resident of another State. This decision was by a divided Court, four of the nine judges dissenting. The Pennsylvania law, under consideration, required the resident debtor to pay the tax, and to deduct the same from the interest which was due the nonresident creditor. The majority of the Court held this impaired the obligation of the contract, and the tax was void.

Unquestionably the greater weight of authority holds that the State has ample power to tax persons or property which are within its jurisdiction, and may, for the purpose of taxation, fix the situs of property, and when it has jurisdiction of the person or of the property in such a way as to enforce the tax, its right to levy such tax will be upheld

The Collateral Inheritance Tax law, or inheritance tax laws of any kind, are not taxes upon property, but upon the right of succession to property. I think it is competent for the Legislature of a State, unless restricted by constitutional prohibitions, to enact whatever law it may desire with reference to the succession of property, and impose such terms and conditions upon the devolution of all property which is owned by residents of the State, or which is within the jurisdiction of the State, actually or constructively, or upon which the laws of the State are to be invoked for the purpose of reducing to possession.

The question then is, does chapter 4, title VII of the Code subject the owners of property referred to in your inquiry to the succession tax? It, in express terms, subjects the property within the jurisdiction of the State, whether belonging to inhabitants of the State or not or whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other state, or by deed, will, etc. The fact that one is a nonresident of the State does not release his estate from the payment of this tax. If the property is within the jurisdiction of the State, that is sufficient.

There are a number of cases which hold that where the notes and evidence of the debts are within the State at the time of the decease, the

Inheritance Tax must be paid because the property is within the jurisdiction of the State.

I do not think the case is different, however, in any essential feature, where the evidence of the debt may be at the place of residence of the decedent, or actually outside of the State. The debt itself is the property; the note merely the evidence of the debt. The statute subjects intangible property. In order to reduce choses in action to possession in this State the courts of the State must be resorted to. A local administrator must be appointed, and such administrator is, under the law, required to pay the cost of administration and all charges which the State imposes upon him. Among such charges is the Collateral Inheritance Tax. The State may not have jurisdiction of the piece of paper which is used as the evidence of the debt, but the debt itself is in the State, and the means of enforcing payment must be exercised in the State. The administrator, who alone is authorized to collect debts within this State, must be an officer appointed by the courts of this State, and in a very real sense the debt, which is intangible property, is within the jurisdiction of the State, and clearly, to my mind, the legislature intended to require such property to be subject to the succession tax. It is certainly included within the class known as intangible property.

There is no provision exempting ancillary administrators or trustees from paying the tax which is imposed in general terms upon all executors or administrators. Hence, I think all such notes and mortgages should be considered in arriving at the amount of Collateral Inheritance Tax to be paid by the Sheldon estate.

Second.—You further ask: "Does the fact that some of the mortgages or notes before mentioned are made payable in Iowa and others at points outside of the State, in any way alter the status of such intangible property with respect to their liability for the Inheritance Tax imposed by the Iowa statute?"

The debt itself, and not the evidence thereof, being the property, I do not think the fact that the contract to pay the debt at some point outside of the State would alter the status of the debt with reference to the liability for the Collateral Inheritance Tax in this State.

The debt itself is the property. Since the statute takes cognizance of the intangible property, and has indicated the policy which sets aside the fiction that choses in action are within the jurisdiction of the domicile of the owner, I see no difference in principle between notes and mortgages payable in the State and those payable outside of the State. If it is competent for the purpose of taxation, for the State to fix the situs of intangible property within the State for the purpose of subjecting it to the succession tax, the debt being considered the property, it being due from a citizen of the State, it becomes property within the State in contemplation of law.

The Orcutt appeal, 97 Pa., 179, held that bonds of the United States belonging to a resident of New Jersey, deposited simply for safe keeping with a trust company in Philadelphia, were not subject to the Inheritance Tax of Pennsylvania, because they were simply evidence of indebtedness, not by any person or corporation within the commonwealth, but by the general

government. Pennsylvania had no jurisdiction of the personal representatives of the decedent, and had no jurisdiction of the debt itself; hence, by no fair construction of law could the debt evidenced by the bonds be considered within the jurisdiction of Pennsylvania.

A debt payable outside of the State could be collected by an administrator appointed within the State, and such administrator would be required, undoubtedly, to account for the Collateral Inheritance Tax provided by law.

Third.—"Does the imposition of an Inheritance Tax by the State of Illinois upon the Sheldon estate estop the State of Iowa from assessing a tax of 5 per cent upon that part of the Sheldon estate consisting of evidences of indebtedness of citizens of Iowa?"

By no manner of means. The State of Iowa, having jurisdiction of the property within its borders, tangible and intangible, and having authority to levy a tax thereon, or impose conditions upon its devolution, it coming within its recognized powers, cannot be hindered from so doing because a sister State, after the property passes from the jurisdiction of Iowa, may also levy a tax thereon. It may be said that the property is liable for double taxation, or to pay two succession taxes. Double taxation cannot always be avoided. It is at most a mere matter of policy. Courts will not construe the laws of the State so as to cause double taxation unless it is plainly the intent of the Legislature. There are many instances where double taxation is effected. In our own State, for instance, the property of railroads is taxed, and the stock of railroad companies, held by citizens of our State, is also taxed. At any rate, the power of taxation being vested in the State of Iowa with regard to property within the State, it cannot be limited in the exercise of this power because another State may also levy a tax based upon property in Iowa.

"No State can legislate except with reference to its own jurisdiction. One State cannot exempt property from taxation in another. Each State is independent of all others in this respect." (*Bonaparte v. Tax Court*, 104 U. S., 594; Dos Passos Inheritance Tax, page 50, page 187.)

Fourth.—You ask, "If the beneficiaries of the Sheldon estate conclude to file an inventory of all the intangible property referred to above, are they entitled to the deduction of the Inheritance Tax paid in Illinois along with the other deductions of indebtedness allowed by this State in the assessment of the Collateral Inheritance Tax?"

I do not consider the Inheritance Tax paid in Illinois, or to be paid there, if any, a debt provable against the estate in Iowa. The property within the jurisdiction of Illinois is subject to the laws of Illinois with reference to the Inheritance Tax. Iowa could not prove up against the estate in Illinois a claim for Inheritance Tax, and I see no reason for considering a claim for Inheritance Tax by the State of Illinois as a debt against the estate in Iowa.

Fifth.—You ask, "Is the Treasurer of State acting with authority of law in authorizing the County Attorney of Lyon county to proceed as hereinbefore stated? In other words, can the State maintain a lien against the real property in Iowa belonging to the Sheldon estate for the taxes that may be charged against the intangible property which it is sought to discover by such proceedings?"

You say you have instructed the County Attorney of Lyon County to make application to the District Court for the appointment of an administrator of the estate in Iowa. I think you are authorized by law to instruct the County Attorney to procure the appointment of an administrator and enforce the rights of the State to the succession tax. Whether the State may maintain a lien upon the real property in Iowa for the tax that may be charged against the personal property, is a matter that I cannot determine from the facts before me. If the real estate was devised as a specific bequest to one person, and the notes and mortgages to another collateral heir, then I do not think the real estate of one collateral heir could be made liable for the tax due from the property bequeathed to another collateral heir. In other words, the executor and administrator must pay the tax due on account of the personal property and, I think, as a general rule, he could not subject lands devised to another person to the payment of such tax upon personal property. What would be the administrator's rights in regard to the real estate I cannot say, not having a copy of the will before me. Yours respectfully,

(Signed) MILTON REMLEY,
Attorney-General.

COMPENSATION OF THE FINANCIAL AGENT OF THE IOWA STATE COLLEGE AT AMES AND THE ALLOWANCE FOR ASSISTANTS AS CONTEMPLATED BY SECTION 2669 OF THE CODE.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES, Iowa, March 28, 1898.

Hon. Milton Remley, Attorney-General, Des Moines, Iowa:

DEAR SIR—I desire to obtain your opinion upon the proper construction to be put upon section 2669 of the Code relating to the financial agent of the Agricultural College and Farm. The questions concerning which I desire information particularly are:

First.—This section provides the financial agent shall receive a salary, to be fixed by the Board of Trustees, "and $800 in addition for assistants and sub-agents and all necessary expenses connected with the discharge of his duties." The question is, does this $800 include the necessary expenses of the financial agent, or, is he entitled to his necessary expenses besides the $800?

Second.—Is the financial agent entitled to the "$800" for assistants and sub-agents absolutely, or only so much of it in any one year as he pays out? In other words, suppose in one year he should not require all of the $800 for assistants and sub-agents, but the next year should be such a year that the $800 would not be sufficient to meet this expense, could he draw the whole $800 the first year so that he could have any surplus to use in years when the $800 was not enough to meet the requirements of the office?

Respectfully yours,

(Signed) JOHN HERRIOTT,
Treasurer of State.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL,
DES MOINES, April 8, 1898.

Hon. John Herriott, Treasurer of State:

DEAR SIR—Your favor of recent date duly at hand, in which you refer to section 2669 of the Code and ask my opinion upon the following points:

First.—"Does the $800 in addition, for assistants and sub-agents and all necessary expenses connected with the discharge of his duties, include the necessary expenses of the financial agent, or is he entitled to his necessary expenses beside the $800?"

Second.—"Is the financial agent entitled to the $800 for assistants and sub-agents absolutely, or only so much of it in any one year as he pays out? In other words, suppose in one year he should not require all of the $800 for assistants and sub-agents, but the next year should be such a year that the $800 would not be sufficient to meet this expense; could he draw the whole $800 the first year, so that he could have any surplus to use in years when the $800 was not enough to meet the requirements of the office?"

The entire section is as follows: "The financial agent shall receive a compensation to be fixed by the Board of Trustees, not exceeding the sum of $1,200 annually, and $800 annually in addition for assistants and sub-agents and all necessary expenses connected with the discharge of his duties, to be paid as that of other officers, out of the State Treasury."

I think the fair construction of this section is that the financial agent shall receive as his compensation the salary to be fixed by the Board of Trustees, not exceeding $1,200, and all personal expenses necessary to or connected with the discharge of his duties. He is also authorized to draw, as compensation for assistants and sub-agents, $800. That is, necessary expenses are not to be deducted from the $800 which is allowed for assistants and sub-agents. The appropriation of $800 for assistants and sub-agents is the amount that may be paid for such assistants and sub-agents.

In regard to the second question, I do not think that the appropriation of $800 for assistants and sub-agents is an appropriation to the financial agent in any sense. It is in the nature of an appropriation to such assistants and sub-agents as he may employ. This sum should be paid as that of other officers, out of the Treasury of the State, upon the voucher or certificate of the financial agent that services have been rendered, and I find no warrant for the payment to the financial agent of $800 annually, whether any assistants or sub-agents have been employed or not, or whether there is need of drawing that sum from the Treasury.

If no assistants or sub-agents are employed in any one year, no sum should be drawn from the Treasury during that year, and the fact that nothing was drawn in one year would not authorize any more than $800 to be drawn during the years following. The amount that may be drawn for assistants and sub-agents is limited to $800 annually. If there is no one who renders services as assistant or sub-agent, then there is no one authorized to receive the compensation. The salary or compensation of a public position belongs to the one who renders the services in that position, and

if no services are rendered, then no part of the salary should be drawn for that period. Yours respectfully,

(Signed) MILTON REMLEY,
Attorney-General.

DUTIES AND RESPONSIBILITIES OF THE TREASURER OF STATE AS TREASURER OF STATE INSTITUTIONS UNDER BOARD OF CONTROL.

(Extract from Opinion furnished Chairman of Board of Control.)

DES MOINES, Iowa, June 2, 1898.

* * * * * * * * * * *

3. "What will be the status of these institutions after July 1, 1898, as to money by them turned into the State Treasury, which may be derived from sales of surplus products from their farms, or from sales of stock, hides, or of articles manufactured by said institutions, or otherwise, except that derived from appropriations, either general or special?

"Will such sum be placed to the credit of the institution remitting it, and can the institution have the benefit of it in addition to the per capita prescribed by law?"

By section 38 of the act, the Treasurers of the institutions placed under the management of the Board of Control will be relieved of their duties July 1st. The funds in their hands must be sent to the State Treasurer, and it is made his duty to receive such funds. As is well known, the Treasurers of the State institutions have separate funds under their control; for instance, the support fund, the contingent fund, the repair fund, the building fund, and different funds appropriated for special purposes. Not that the Treasurers of all institutions have each of these separate funds, but they are to be found in the appropriations of the different institutions. Generally, each fund can be used only for the purposes for which it was appropriated. The duties of the Treasurers of these different institutions are imposed now upon the Treasurer of State. He becomes the Treasurer for each institution, and in my judgment, it will be necessary for him to keep an account with each fund which belongs to the several institutions of which he is Treasurer. The monthly or quarterly appropriations, called the support fund, are used in the general support of the institutions to which they belong.

I do not think it can be questioned that the products from the farm or garden belonging to an institution can properly be used for the support of the institution, and if more of one kind of produce is raised than is needed, it may be sold and the proceeds thereof used to purchase other supplies necessary for the support of the institutions. So if live animals are purchased to be slaughtered, they are paid for out of the support fund and the proceeds of the sales of the hides, or any part thereof not used in the institution, could be used for the support fund. So of articles manufactured for sale by the institutions; as, for instance, the Industrial Home for the Blind; they can be sold and the proceeds used for the support of the institution.

If the proceeds of such sales are paid into the Treasury of the State they should be credited to the proper account, viz: the support fund, just as they

would have been by the local Treasurer. When money is paid out for an institution in the manner provided in section 42 of the act creating the Board of Control, it should be charged to the support fund or its appropriate fund.

In section 42 we find the following: "Upon such certificate the Auditor of State shall, if the institution named has sufficient funds, issue his warrant upon the Treasurer of State for the gross amount as shown by such certificate abstract." The appropriation of given sums monthly or quarterly, under the old system, is a limitation on the net amount appropriated by the State for the institutions respectively. It cannot be imagined that the Legislature ever supposed that the cost of furnishing food and clothing for the inmates of an institution would uniformly, month by month, be the same. It is apparent that the cost of support in the winter time, when more clothing and fuel are needed, will be greater than in summer months. The custom has been for the Trustees to draw from the State Treasury during the months when less is needed, the full amount, so as to keep in the local Treasury sufficient to cover the expenses during the months when the actual expenses would exceed the statutory limit. The act creating the Board of Control does not make plain how the Auditor may determine whether the institution has sufficient funds. It is evident that the Auditor's warrant must be drawn for all funds that are paid out by the State Treasurer. It is customary and proper for the Auditor, in his account with the several institutions, to credit such institutions with the appropriation and charge the same with the warrants drawn. In like manner, the Auditor, in his accounts with the institutions, can credit their accounts with the amounts they are entitled to under the law, making an appropriation, and also credit such accounts with the amount paid by such institutions into the State Treasury belonging to that fund, and then charge the institutions with all the warrants issued upon that fund, and at the end of the year, any unexpended balance of these appropriations, can be charged off, as is done with reference to unexpended general appropriations on the 1st of April.

I do not think that the proceeds of the sale of surplus products from the farms, or the proceeds of the sale of stock, hides, or manufactured articles, when paid into the State Treasury on the support fund account, should be considered a part of the per capita allowance provided by law. The plan above suggested is only a suggestion. It appears to me to be clearly within the spirit and the letter of the law. It may be some other plan accomplishing the same end may be better, but certainly the Legislature never intended, when, for instance, a beef is bought and paid for out of the support fund, the parts that cannot be used being sold and the money put into the State Treasury, that that same money should be again charged to the institution as a part of the per capita allowance.

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(Signed) MILTON REMLEY,
Attorney-General.

Rules and Regulations

FOR THE

Assessment and Collection

OF THE

Collateral Inheritance Tax.

ADOPTED JUNE 11, 1898. IN EFFECT JULY 4, 1898.

The following rules and regulations for the assessment and collection of the tax on collateral inheritances in Iowa were drafted and adopted in accordance with the provisions of section 6, chapter 37, of the acts of the Twenty-seventh General Assembly, which follow:

"The Chief Justice of the Supreme Court shall, prior to July 1, 1898, appoint five of the district judges of the State to meet with him at Des Moines, on a date to be by him fixed, for the purpose of framing uniform rules and regulations relative to the assessment and collection of the Collateral Inheritance Tax, for the guidance of the district judges, officers of the court, executors and administrators. Said rules and regulations shall aim to give more publicity to the provisions of this chapter, and to secure the strict enforcement of the same, and when made shall form a part of, and be published with, the rules of the district courts of the State."

Pursuant to the authority conferred in the above section, Judge H. E. Deemer, Chief Justice of the Supreme Court, directed Judges S. M. Weaver, of the Eleventh judicial district; L. E. Fellows, of the Thirteenth; H. M. Towner, of the Third; Z A. Church, of the Sixteenth, and M. J. Wade, of the Eighth judicial district of Iowa, to meet with him in Des Moines. The rules and regulations for the assessment and collection of the Collateral Inheritance Tax herewith published were adopted June 11, 1898.

RULES AND REGULATIONS RELATING TO THE ASSESSMENT AND COLLECTION OF THE COLLATERAL INHERITANCE TAX.

RULE 1.

Lien book.—The Clerk of the District Court in and for each county shall provide and keep a suitable book, substantially bound and suitably ruled, to be known as the Collateral Inheritance Tax and Lien Book, in which shall be kept a full and accurate record of all proceedings in cases where property is charged or sought to be charged with the payment of a Collateral Inheritance Tax under the laws of this state, to be printed and ruled so as to show, upon one page—

1. The name, place of residence, and date of death of the decedent.
2. Whether the decedent died testate, or intestate, and if testate, the record and page where the will was probated and recorded.
3. The name and postoffice address of the executor, administrator, trustee, or grantee, with date of appointment or transfer.
4. The names, postoffice addresses and relationship, if known, of all the heirs, devisees and grantees.
5. The appraised valuation of the personal property.
6. The amount of inheritance tax due upon said personal property.
7. A record of payment with amount and date.
8. Date of filing objections and names of objectors.
9. Blank for index and reference to all proceedings, and for memorandum entries of the court or judge in relation thereto.

Upon the opposite page of such record shall be printed:

1. "Real estate derived from.....(naming decedent) which is subject to the lien prescribed by the statute for Collateral Inheritance Tax."
2. A full and accurate description of such real estate, by forty-acre or fractional tracts, or by lots, or other complete individual description.
3. The appraised valuation as reported by the appraisers—with a reference to the record of their report—as to each piece of such real estate.
4. The amount of the inheritance tax due upon each such piece.
5. A record of payments, with dates and amounts.
6. Date of filing objections, and names of objectors.
7. Blank for index and reference to all proceedings, and for memorandum entries of court or judge in relation thereto.

RULE 2.

Report by administrators, etc.—Upon the appointment and qualification of each executor, administrator and testamentary trustee, the Clerk issuing the letters shall at the same time deliver to him a blank form upon which he shall be required to make detailed report of the following facts:

1. Name and last residence of decedent.
2. Date of death.
3. Whether or not he left a will.
4. Name and postoffice of executor, administrator or trustee.
5. Name and postoffice of surviving wife or husband, if any.
6. If testate, name and postoffice of each beneficiary under will.
7. Relationship of each beneficiary to the testator.
8. If intestate, name and postoffice of each heir at law.
9. Relationship of each heir at law to the decedent.
10. Inventory of all the real estate of the decedent, giving amount and description of each tract.

Within ten days after his qualification each executor, administrator and testamentary trustee shall make and return to the Clerk, under oath, a full and detailed report as indicated in the preceding paragraph, and upon his failure so to do, the Clerk shall forthwith report his delinquency to the district court if in session, or to a judge of said court if in vacation, for such order as may be necessary to enforce an observance of these rules.

If it appears from the inventory or report so filed, that the real estate, or any part of it is subject to an inheritance tax, it shall be the duty of the executor or administrator to cause the lien of the same to be entered upon the lien book in the office of the Clerk of the Court in each county where each particular tract of said real estate is situated.

RULE 3.

Duties of the clerk.—The clerk shall, from time to time, enter upon the Collateral Inheritance Tax and Lien Book, the title of all estates subject to the inheritance tax, as shown by the inventories or lists of heirs filed in his office, or as reported to him by the County Attorney or the Treasurer of State, and shall enter in said book as against each estate or title at the appropriate place, all such information relating to the situation and condition of the estate as he may be able to obtain from the papers filed in his office, or from the County Attorney or the Treasurer of State, as may be necessary to the collection and enforcement of the tax. He shall also immediately index all liens entered upon the Collateral Inheritance Tax and Lien Book in the book kept in his office for that purpose.

Should any estate or the name of any grantee or grantees, be placed upon the book at the suggestion of the County Attorney or the Treasurer of State, in which the papers already on file in the Clerk's office do not disclose that an inheritance tax is due or payable, the County Attorney shall forthwith give to all parties in interest, such notice as the court or judge may prescribe, requiring them to appear on a day to be fixed by the said court or judge, and show cause why the property should not be appraised and subjected to said tax. If, upon hearing at the time so fixed, the court is satisfied that any property of the decedent, or any property devised, granted or donated by him, is subject to the tax, the same proceedings shall be had as in other cases, so far as applicable.

RULE 4.

Appointment of appraisers.—At the first term of court in each county, after the publication of these rules, and annually thereafter, the court shall

appoint three competent residents and freeholders of said county toact as appraisers of all property within its jurisdiction, which is charged or sought to be charged with a Collateral Inheritance Tax. Said appraisers shall serve for one year, and until their successors are appointed and qualified. They shall each take an oath to faithfully and impartially perform the duties of the office, but shall not be required to give bond. They shall be subject to removal at any time at the discretion of the court, and the court, or a judge thereof in vacation, may also, in its discretion, either before or after the appointment of the regular appraisers, appoint other appraisers to act in any given case. Vacancies occurring otherwise than by expiration of term, shall be filled by the appointment of the court, or by a judge in vacation.

RULE 5.

Duties of appraisers.—When an estate is opened in which there is property which may be subject to the inheritance tax, the clerk shall forthwith issue a commission to the appraisers, who shall fix a time and place for appraisement, and if not practicable to serve the notice provided for by statute, they shall apply to the court or judge for an order as to notice, and upon service of such notice and the making of such appraisement, the said notice, return thereon and appraisement shall be filed with the Clerk, and a copy of such appraisement shall be filed by the Clerk with the Treasurer of State.

Any person interested may, within twenty days thereafter, file objections to said appraisement or taxation, and the same shall then stand for trial and further proceedings as provided by statute. If upon such hearing the court finds that the property is not subject to the tax, the court shall upon expiration of time for appeal, when no appeal has been taken, order the Clerk to enter upon the lien book a cancellation of any claim or lien for taxes.

RULE 6.

Duty of County Attorney.—It shall be the duty of each County Attorney to make examination from time to time of all reports filed with the Clerk by administrators, executors, and trustees, pursuant to law or the provisions of these rules; also to make examination of all foreign wills offered for probate or recorded within his county, as well as of the records of deeds and conveyances in the Recorder's office of said county, and if from such examination, or from information or knowledge coming to him from any other source, he finds or believes that any property within his county, or within the jurisdiction of the district court of said county, has since July 4, 1896, passed by will or by the intestate laws of this or any other State, or by deed, grant, sale, or gift, made or intended to take effect, in possession or enjoyment after the death of the testator, donor or grantor, to any person other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of an adopted child of a decedent, or to or for charitable, educational or religious societies, or institutions within this State, he shall make report thereof in writing to the Clerk of the district court, embodying in such report, so far as he is able, all the facts mentioned in rule 2 of these rules, and cause the notice required by rule 3 hereof to be properly given and returned.

Any citizen of the State having knowledge of property liable to such tax, against which no proceeding for enforcing collection thereof is pending, may report the same to the County Attorney, and it shall be the duty of such officer to investigate the case, and if he has reason to believe the information to be true, he shall forthwith institute such proceedings substantially as above indicated. He shall also advise and assist the Clerk and appraisers in the discharge of their duties in cases of this nature, and see that notices required by law and these rules are properly made, served and returned.

RULE 7.

Duty of Court.—On the first or second day of each regular term, the court shall require the Clerk to present for its inspection, the Inheritance Tax and Lien Book hereinbefore provided for, together with all reports of administrators, executors and trustees which have been filed pursuant to these rules, since the last preceding term. The County Attorney shall also attend and make report to the court concerning the progress of all cases pending for the collection of such taxes, together with any other facts, which, in his judgment, may aid the court in enforcing the general observance of the Collateral Inheritance Tax Law. If from information obtained from the records or reports, or from any other source, the court has reason to believe that there is property within its jurisdiction liable to the payment of an inheritance tax, against which proceedings for collection are not already pending, it shall enter an order of record, directing the County Attorney to institute such proceedings forthwith.

RULE 8.

Record.—In all cases entered upon the Inheritance Tax and Lien Book, the Clerk shall make a complete record in the proper probate record, of all the proceedings, orders, reports, inventory, appraisements and all other matters and proceedings therein.

RULE 9.

Costs.—In all cases where property is found to be liable to taxation under the Inheritance Tax Law, all costs of the proceedings had for the assessment of such tax shall be chargeable to such property, and to discharge the lien upon such property all costs, as well as the taxes, must be paid. In all other cases the costs are to be paid as ordered by the court.

RULE 10.

Book and blanks.—The book herein provided for, and all blanks to be used in carrying out the provisions of the law and of these rules, shall be in form to be approved by the Chief Justice of the Supreme Court, which form shall be furnished to the Clerk of each county by the Treasurer of State.

It shall be the duty of the State Treasurer to give such publicity to these rules, and the provisions of the statutes regarding the collection of such tax, as may by him be deemed advisable and practicable.

RULE 11.

Construction.—These rules are not to be construed as in any manner superseding any of the requirements of the statute governing the levy and

collection of Collateral Inheritance Taxes, or as relieving executors, administrators, trustees or officers of court, or any of them, from a strict observance of all the duties which such statute imposes upon them.

These rules shall be in full force and effect from and after the 4th day of July, 1898.

BE IT REMEMBERED, That the above and foregoing rules were adopted this 11th day of June, 1898, by the following: H. E. Deemer, Chief Justice of the Supreme Court of Iowa; S. M. Weaver, Judge of the Eleventh Judicial District of Iowa; L E. Fellows, Judge of the Thirteenth Judicial District of Iowa; H. M. Towner, Judge of the Third Judicial District of Iowa; Z. A. Church, Judge of the Sixteenth Judicial District of Iowa; M. J. Wade, Judge of the Eighth Judicial District of Iowa. Said District Judges having been appointed by the said Chief Justice of the Supreme Court, pursuant to section 6, chapter 37, of the acts of the Twenty-seventh General Assembly of the State of Iowa.

Witness my hand the 11th day of June, 1898.

H. E. DEEMER,
Chief Justice of the Supreme Court of Iowa.

Attest: M. J. WADE,
Secretary.

Instructions to County Attorneys

RELATIVE TO

Reporting Estates Subject to the Collateral Inheritance Tax, Performing Legal Services in the Collection of the Tax, and Compensation Therefor.

ISSUED JANUARY 25, 1899.

INSTRUCTIONS TO COUNTY ATTORNEYS RELATIVE TO REPORTING ESTATES SUBJECT TO THE COLLATERAL INHERITANCE TAX, PERFORMING LEGAL SERVICES IN THE COLLECTION OF THE TAX, AND COMPENSATION THEREFOR.

[*Ch. 28, Acts 26th G. A.—now Ch. 4, Title VII, Code—Ch 37, Acts 27th G. A., and Rules and Regulations*]

"It shall be the duty of the County Attorney of each county to report to the Treasurer of State the death of all persons whose estates are liable to payment of the Collateral Inheritance Tax, and the description of any property located in the county liable to such tax, and to perform such further legal services in the enforcement of said tax as he may be directed to do by the Treasurer of State, but such attorney shall have no authority to receipt for or receive any of such tax. For reporting such estates or property the County Attorney shall receive a compensation of ten (10) per cent of the tax payable to the State, but not to exceed the sum of twenty dollars ($20) in any one estate; and for additional legal services performed under the direction of the Treasurer of State, he shall be paid a compensation of three (3) per cent on the amount of all taxes collected from estates so reported by him, but in no event shall the amount thereof exceed the sum of one hundred and fifty dollars ($150) from any one estate. When the Treasurer of State is satisfied that an estate reported by the County Attorney is liable to the tax, he shall so certify to the Auditor of State, who shall issue his warrant on the Treasurer of State in favor of said County Attorney for the sum due for reporting said estate as herein provided, and all other compensation shall be paid said County Attorney in like manner when the tax is collected and paid into the State Treasury."—[Sec. 7, Ch. 37, Acts 27th G. A.]

The purpose of the foregoing section of chapter 37 of the acts of the Twenty-seventh General Assembly is to afford the Treasurer of State sources of information and assistance in the enforcement of the law imposing a tax upon collateral inheritances within the jurisdiction of the State of Iowa. The following instructions and rules have been drafted with this purpose in view. Additions or amendments thereto may be made as experience may demonstrate to be necessary.

REPORTING ESTATES AND THE ALLOWANCE OF FEES.

All estates, legacies, etc., to be reported.—"All property within the jurisdiction of this State, and any interest therein, whether belonging to the inhabitants of this State or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other State, or

by deed, grant, sale or gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donor, to any person in trust or otherwise," for the benefit of collateral heirs or devisees, is subject to an inheritance tax by the State of Iowa.—[Sec. 1467 Code.]

This language is sweeping and all inclusive. In searching the probate records, County Attorneys should keep it constantly in mind. All estates entered on the probate records and all transfers, or grants of land or other property, made in view of death, recorded in each and every county in Iowa, which go wholly or partly to collateral heirs or devisees or grantees, are to be reported to the Treasurer of State at Des Moines. Such estates and grants should be reported, even if it appears that the debts, probate expenses and the exemption are likely to absorb the entire valuation of the estate and the State derive no tax therefrom. All legacies and bequests given to collateral beneficiaries should likewise be reported to the Treasury department.

Promptness in reporting estates. — It is especially urged upon county attorneys that they promptly report estates to the Treasury Department as soon as they have been entered upon the county records in such wise as to show their liability for the Inheritance Tax. It is very important that administrators, executors and beneficiaries of estates should know of their liability for the payment of the tax as soon as possible. Great annoyance, and frequently considerable costs, have resulted where the representatives of estates have not had their attention called to this law in time and the property has been distributed. The tax is a lien against the estate until paid, and is to be collected whenever the liability of the estate is discovered.

Method of reporting estates.—In reporting estates liable for the Collateral Inheritance Tax to the Treasurer of State, County Attorneys are particularly requested to make their reports upon the blank forms which will be furnished them by the department. Each report should contain any and all material facts showing the nature of the property or affecting the manner in which it passes, such as the date of the death of the decedent, life estates enjoyed by direct heirs, remainders, bequests to charitable or educational institutions, etc. The name and address of the administrator or executor should also be given. Each estate should be separately reported, and a letter should accompany the report or reports showing the names of the estates reported at such time. Such letter will often prove of importance in the allowance of fees.

County Attorneys must personally report estates.—County Attorneys, in order to obtain the fees allowed them for reporting estates and legacies liable for the Inheritance Tax, must personally report the same to the Treasurer of State over their own signature. The Treasurer of State will not recognize private arrangements between a County Attorney and any other party (for instance, the County Clerk or one of the Collateral Inheritance Tax appraisers), whereby the latter will report estates to the Treasury Department for the County Attorney. The Treasurer must have clear evidence that the County Attorney himself reported an estate before he will authorize the issue of a warrant for the reporting fee.

Reporting fee paid when tax is paid.—" For reporting such estates or property the County Attorney shall receive a compensation of ten (10) per

cent of the tax payable to the State, but not to exceed the sum of twenty dollars ($20) in any one estate. * * * When the Treasurer of State is satisfied that an estate reported by the County Attorney is liable to the tax, he shall so certify to the Auditor of State, who shall issue his warrant on the Treasurer of State in favor of said County Attorney for the sum due for reporting said estate as herein provided, and all other compensation shall be paid said County Attorney in like manner when the tax is collected and paid into the State Treasury."

This language is somewhat indefinite as to the time when the fee for reporting should be paid. But in view of the latter clause, and the fact that the fee is a percentage of the tax paid into the State Treasury, the Treasurer will not issue a requisition upon the Auditor for the fee until the tax or a considerable portion thereof has been paid into the State Treasury. It is not infrequent that estates realize much less in the final settlement and distribution than anticipated at the time of the decedent's death, and the tax proves to be less than $200. To avoid the complications and disputes that might occur, the rule of not allowing the reporting fee until the tax or a considerable portion is paid has been adopted.

Information from other sources.—Where information concerning the liability of an estate for the Collateral Inheritance Tax reaches the Treasurer of State from private or official sources other than the County Attorney, no fee will be allowed. The Treasury Department receives such information when the Treasurer is served with a notice of the time and place of appraisement of an estate, or is notified by a bank or trust company of stocks or funds in their possession subject to the tax, or obtains copies of the inventory and appraisement, or in any manner learns of an estate. This is sufficient information to enable the Treasurer to take the proper steps to notify the representatives of estates and to enforce the assessment and collection of the tax. Subsequent notification by the County Attorney is unnecessary.

The Treasurer will, however, endeavor to notify County Attorneys during their terms of office of all estates reported to him by other parties, in order to prevent unnecessary reports, but his failure so to notify them will not be recognized as sufficient ground for the claim for the reporting fee.

A ruling of the Attorney-General upon this point has been obtained, part of which is as follows:

"* * * It cannot be said that the law contemplates that the estates shall be reported more than once to the Treasurer. The purpose is to give information to the Treasurer as to what estates are liable to the tax, for which the State, under the new law, expects to pay; but it should not be expected to pay for information which it already has. There is no more reason for saying that the present County Attorney should receive compensation for reporting an estate which has been reported by other parties before the law was passed than there is for saying that the County Attorney who goes into office, say, next January, shall receive compensation for reporting all the unsettled estates which have been reported by his predecessor."

Each County Attorney should, as soon as may be after qualifying, write to the Treasurer of State to ascertain what estates have been reported from his county.

THE PERFORMANCE OF OTHER LEGAL DUTIES.

The Iowa statute allows administrators and executors fifteen months from the date of death of a decedent in which to pay the Inheritance Tax. (Section 1475 Code.) Unless they refuse to file the inventory and copy of the appraisement, it is not the policy of the Treasury Department to push representatives of estates or increase costs unduly by legal proceedings. Where, however, the Treasurer is credibly informed that administrators, executors or beneficiaries refuse or delay or neglect to comply with the law, he will take measures to enforce the law taxing collateral inheritances.

Legal services required by the Treasurer of State.—In addition to the duty of reporting estates liable for the Inheritance Tax to the Treasurer of State, it is made the duty of County Attorneys to "perform such further legal services in the enforcement of said tax as he may be directed to do by the Treasurer of State, but such attorney shall have no authority to receipt for or receive any of such tax." County Attorneys should give particular attention to the specific language of this provision of section 7, chapter 37, Acts of the Twenty-seventh General Assembly.

The obvious purpose of this clause of the section is to give the Treasurer of State such assistance as he may deem necessary to protect the interests of the State and to enforce the assessment and payment of the Collateral Inheritance Tax into the State Treasury. And the language plainly declares that it is only when the Treasurer directs County Attorneys to perform "further legal services" that they shall receive the additional fee of 3 per centum upon the amount of the tax paid. Fees for legal services will therefore only be allowed where definite instructions have been issued to County Attorneys by the Treasurer of State.

Facts justifying action should be reported.—County Attorneys when making their reports are requested to certify to the Treasurer of State any facts and circumstances relating to the estates reported which in their opinion justify the initiation of legal proceedings to enforce the assessment and collection of the Inheritance Tax. If upon consideration of the facts submitted the Treasurer deems them of such a character as to warrant action, instructions will issue to the attorney reporting to inaugurate the necessary measures in his District Court.

Whenever the Treasurer of State receives information that justifies proceedings against administrators or executors, definite instructions will issue to the County Attorney of the county wherein an estate has been probated to initiate such action as may be necessary to enforce the assessment and payment of the tax that may be charged against the estate, to protect the interests of the State.

Where Courts direct County Attorneys to act.—It frequently will happen that County Attorneys will be directed by Judges to look after the interests of the State in accordance with the general provisions of the Code (section 301) prescribing their duties, or in accordance with rule 6 of the "Rules and Regulations Relating to the Assessment and Collection of the Collateral Inheritance Tax." Or, County Attorneys may on their own motion, under the authority of the foregoing provisions, represent the interests of the State in District Courts. Such services, however, performed under direction of the Courts or on motion of the County Attorney,

are not matters within the discretion or under the direction of the Treasurer of State; and where not directly confirmed and authorized by him no fee for such legal services can be allowed.

County Attorneys have an interest in the prompt payment of the Tax.—County Attorneys have, nevertheless, a very decided interest in the prompt and proper settlement of estates subject to the Inheritance Tax, which of itself will justify on their part more or less voluntary personal supervision of such estates in probate. Their reporting fee depends upon the amount of tax paid by an estate, and their fee is not allowed until the tax is paid into the State Treasury. County Attorneys are therefore directly interested in seeing that the initial steps in the assessment of the Inheritance Tax are taken, that estates are entered upon the "Collateral Inheritance Tax and Lien Book," that the Clerk of the Court issues the commission to the Inheritance Tax appraisers to appraise the estate within the required time, in seeing that a true valuation is placed upon it so that they will receive at least the maximum fee allowed for reporting, and that the tax is paid into the State Treasury as soon as may be.

Allowance of fees after term expires—Fees for reporting estates and for legal services in the collection of the inheritance tax are allowed and paid, even though the tax charged against an estate is not paid into the State Treasury until after the expiration of the term of office of the County Attorney who rendered the services.

Where unable to complete action.—Where, however, instructions have been issued to a County Attorney to begin action to collect the tax and his term of office ceases before he has taken any steps in the matter, no fee will be allowed. In cases where a County Attorney has initiated proceedings in his District Court to collect the tax, but is unable to obtain the decision before the expiration of his term; and it is necessary to call upon his successor for additional legal services, the fee of 3 per cent upon the tax paid will have to be apportioned between the two attorneys by arrangement.

Fees not paid by administrators or executors.—The fees allowed County Attorneys for reporting estates and for legal services are not paid by administrators or executors and by the latter deducted out of the tax assessed against estates. Nor are such fees paid out of or chargeable against the estates of decedents like ordinary expenses in probate. County Attorneys' fees are to be paid only upon requisition of the Treasurer of State upon the Auditor of State, who shall issue a warrant to the person designated.

Tax payable to Treasurer of State.—The tax due from collateral successions must be paid by the administrator, executor or trustee into the State Treasury. The law is express in requiring that it be sent to the Treasurer of State only, upon whom the duty is imposed of enforcing the collection by suit in case of nonpayment. "All taxes imposed by this chapter shall be payable to the Treasurer of State" [section 1475, Code,] and "the receipt of the Treasurer of State for such tax" is the only "proper voucher for such payment" [1480] that will enable an administrator or executor to obtain his discharge. It is not, therefore, a proper payment of the tax for an administrator or executor to pay it to a County Attorney or Treasurer

or to a Clerk of Court. The receipt of either of these officials to the executor would not estop the Treasurer of State from proceeding against the executor for the amount of the tax in case it is not covered into the State Treasury.

Where administrators or executors offer to pay the inheritance tax to County Attorneys the latter are requested to advise its remittance direct to the Treasurer of State. By so doing County Attorneys will avoid any personal responsibility in any complication that may arise over the payment or nonpayment of the tax into the State Treasury.

January 25, 1899.

JOHN HERRIOTT,
Treasurer of State of Iowa.

Record of Litigation.

Showing Cases in Federal and State Courts in which the Treasury Department has been Involved During the Biennial Period Ending June 30, 1899.

I. INSURANCE TAX CASES.

(1) Suit to recover from John Herriott, Treasurer of State, by the Scottish Union and National Insurance Company of Edinburgh and London, England, taxes paid by said company under the provisions of section 1333 of the Code, action being brought on the ground of the alleged unconstitutionality of the aforesaid section.

On the 31st day of January, 1898, Mr. Martin Bennett, United States manager for the Scottish Union and National Insurance company, proffered to John Herriott, Treasurer of State, $929.11 in payment of 3½ per cent tax on premiums received by said company in the State for the year 1897. Such offer of payment was accompanied by a notice and protest claiming that the Treasurer of State was acting illegally in collecting such tax and that the same was illegal, unconstitutional, discriminating and unjust, and that said company reserved the right to bring action to recover the same. The Treasurer of State refused to issue receipts with the words "paid under protest" entered upon the face of the receipt. The amount was finally paid and the receipt issued without qualification.

In February, 1898, the Treasurer of State was served with a notice of the coming on for hearing, in the District court of Polk county, of a petition of the Scottish Union and National Insurance company seeking to recover from John Herriott, Treasurer of State, excessive and unjustly levied taxes paid by said company into the State Treasury, bringing suit against the Treasurer of State on the grounds that he acted without warrant of law in collecting such tax. The matter came on for hearing on the 6th day of April, 1898, on which date John Herriott, Treasurer of State, through the Attorney-General, Hon. Milton Remley, filed a motion asking the court to dismiss the action against the defendant on the ground that he was acting in his official capacity as Treasurer of the State of Iowa in receiving taxes from the aforesaid insurance company. On the 18th day of May the motion was heard by the court and the contention of the Attorney-General sustained Judgment was entered, to which the plaintiff excepted.

On the 30th day of April, 1898, the Attorney-General filed a demurrer to the petition of the plaintiff on the following grounds: First, that the facts of the petition did not constitute a cause of action; second, that plaintiff's petition stated facts which defeated any cause of action, if plaintiff possessed any; namely, that John Herriott, as Treasurer of State, took no steps and did no act whatever to enforce or compel the payment of the money tendered to him by said insurance company, nor was he, under the law, authorized to collect said money by distraint or coercion, and that said money was not paid by plaintiff insurance company under duress or coercion, etc. The demurrer of the Attorney-General was sustained by the court on the 19th day of May, 1893, and the court entered judgment in favor of defendant.

On the 21st day of May, 1898, the Scottish Union and National Insurance company, through its attorneys, served notice of appeal from judgment of the court of Polk County to the Supreme Court of Iowa.

The grounds upon which the aforesaid plaintiff brought action against the Treasurer of State for recovery of money paid into the State Treasury were that section 1333 of the Code of 1897 imposing discriminating taxes upon various classes of insurance companies (foreign companies being taxed at the rate of 3½ per cent) was in violation of the Constitution of Iowa, article 1, section 6, which provides that all laws of a general nature shall have a uniform operation, and also section 30 of article 3 of the Constitution of the State, which provides that the General Assembly shall not pass local or special laws for the assessment and collection of taxes. Further, that the aforesaid section of the Code of 1897 is in violation of section 2, article 8 of the Constitution of Iowa, which provides that the property of all corporations for pecuniary profit shall be subject to taxation the same as that of individuals, and also in violation of section 1 of the fourteenth amendment to the Constitution of the United States.

Arguments of the attorneys for plaintiff and defendant have been submitted to the Supreme Court. The case is still pending.

TITLE OF CASE.

The Scottish Union and National Insurance Company, of Edinburgh, Scotland, and London, England, Appellant, v. John Herriott, and John Herriott, Treasurer of State, Defendants, Appellees, McVey & McVey, attorneys for plaintiff, and Milton Remley, Attorney-General for defendant.

Hon. C. P. Holmes, *Judge*.

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(2) Proceedings to Enjoin John Herriott, Treasurer of State, Brought by the Manchester Fire Insurance Company, et al., from Collecting from Said Companies Tax of 3½ Per Cent. Action Brought in the Circuit Court of the United States for the Southern District of Iowa; Central Division at Des Moines.

On the 14th day of December, 1898, a bill of complaint was presented to Judge John S. Woolson, of the Federal Circuit Court, by Messrs. McVey & McVey, attorneys for plaintiffs Manchester Fire Insurance company, et al., seeking for an injunction restraining John Herriott, Treasurer of State, from collecting an alleged illegal and unconstitutional tax from said insurance companies under the authority of section 1333 of the Iowa Code of 1897. On that date it was ordered by Hon. Walter H. Sanborn, United States Circuit Judge, that plaintiff's motion for an injunction, as prayed for in the bill, should be heard by the Hon. O. P. Shiras, United States Judge, on the 28th day of December. The insurance companies uniting as plaintiffs in this case were:

The Manchester Fire Assurance Company, of Manchester, England; Aachen and Munich Fire Insurance Company, of Germany; Atlas Assurance Company, of London, England; British America Assurance Company, of Canada; Baloise Fire Insurance Company, of Switzerland; Caledonian Insurance Company, of Scotland; Commercial Union Assurance Company,

Limited, of London, England; Hamburg-Bremen Fire Insurance Company, of Germany; Helvetia Swiss Fire Insurance Company, of Switzerland; Imperial Insurance Company, Limited, of London, England; Liverpool and London and Globe Insurance Company, of England; London and Lancashire Fire Assurance Company, of Liverpool, England; Lancashire Assurance Company, of England; Law Union and Crown Insurance Company, of England; Lion Fire Insurance Company and London Assurance Corporation, of London, England; Magdeburg Fire Insurance Company, of Germany; North British and Mercantile Insurance Company, of London and Edinburgh; Northern Assurance Company, of London, England; Norwich Union Fire Insurance Society, of England; Netherlands Fire Insurance Company, of Holland; North German Fire Insurance Company, of Germany; Phœnix Assurance Company, of London, England; Palatine Insurance Company, Limited, of England; Prussian National Insurance Company, of Germany; Royal Exchange Assurance Company, of London, England; Royal Insurance Company, of England; Scottish Union and National Insurance Company, of Scotland and England; Svea Fire and Life Insurance Company, of the Kingdom of Sweden.

On the 29th day of December the Attorney-General of the State of Iowa filed a demurrer to complainants' bill and there was a stipulation as to the facts in controversy agreed upon between counsel for plaintiff and defendant filed with the court. The grounds of the bill of complaint were that the Treasurer of State was about to collect an illegal and unjust tax from the aforesaid complaining companies; that the tax was in contravention of the Constitution of Iowa and of the Constitution of the United States, guaranteeing equal treatment to foreign corporations doing business in this country. January 20th Judge Shiras entered a decree overruling the plaintiff's motion and set aside the temporary injunction granted against the Treasurer of State. On March 28th Judge Shiras overruled the petition of the plaintiff for rehearing. Plaintiffs have since appealed the case.

TITLE OF CASE.

Manchester Fire Insurance Co. *et al.* v. John Herriott, Treasurer State of Iowa.

McVey & McVey, attorneys for Plaintiff.

Milton Remley, Attorney-General, for Defendant.

Judges: Hon. Walter H. Sanborn, John S. Woolson and O. P. Shiras, in the Circuit Court of United States for the Southern District of Iowa, Central Division.

II. COLLATERAL INHERITANCE TAX CASES.

(1) The Basis of the Appraisement for Assessing the Collateral Inheritance Tax and the Application of the Exemption in Arriving at the Taxable Valuation.

ESTATE OF THOMAS H. MCGHEE, SCOTT COUNTY:

In the estate of Thomas H. McGhee, the appraisement returned for the purpose of assessing the Collateral Inheritance Tax, was upon the basis of

the valuations returned by the local assessors, the amount returned being $22,535. Further, the administrator, in computing the tax, deducted the so-called exemption of $1,000 from the shares of each of the collateral heirs. The aforesaid appraisement was approved on April 30, 1897, and the estate ordered to pay $231.83 into the State Treasury. On May 27th Attorney-General Milton Remley, on behalf of the State, appeared in the District Court of Scott County and filed a motion to set aside the appraisement approved on April 30th, and the order of the court fixing the amount of tax, alleging that the State had no notice of the appraisement; that the appraisement was inadequate; that the tax was erroneously computed, and that the taxable valuation was much larger than that returned. On October 5, 1897, the motion of the Attorney-General was considered and his contention sustained, and a new appraisement ordered. November 9, 1897, an amended and substituted report of the appraisers was filed which returned the appraised valuation of the McGhee estate at $62,580, from which was deducted $3,582 debts and $1,000 exempt under the statute, and on November 20th, the court, W. F. Brannan, judge, ordered the administrator, Mr. Nathaniel French, to pay the sum of $2,900 into the State Treasury.

On January 18, 1898, the administrator appealed from the order of the District Court. The case came on for hearing in the January term of the Supreme Court, and the decision was rendered April 6th, Justice G. S. Robinson rendering the opinion. The Supreme Court sustained the contention of the State that the appraisement is to be made on the basis of the "market value" and not the "assessed value" of the property of an estate, and that the so-called exemption of $1,000 refers to the entire estate of a decedent and is not to be deducted from the shares of the individual legatees or heirs. See *In re McGhee Estate*, Iowa Reports, volume 105, pages 9–16.

TITLE OF CASE.

Nathaniel French, Administrator, *Appellant*, v. State of Iowa, *Appellee*.	Estate of Thomas H. McGhee, Deceased. Proceedings to fix Inheritance Tax.

Appeal from Scott County District Court.
Nathaniel French, *Attorney for Appellant*.
Milton Remley, *Attorney-General, for Appellee*.
Hon. P. B. Wolfe, *Judge*.

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(2) Injunction proceedings to Test the Constitutionality of the Original Act on Grounds of Lack of "Due Process of Law."

ESTATE OF FRANK C. STEWART, POTTAWATTAMIE COUNTY:

Frank C. Stewart died on December 11, 1896. His property passed by will to collateral heirs. The executor of the estate, Mr. S. C. Campbell, as soon as the will was probated and his appointment confirmed, filed inventories of the real estate and personal property in accordance with chapter 28, acts of the Twenty-sixth General Assembly. As directed by its provisions, appraisers were appointed to appraise the property for the purpose

of computing the Inheritance Tax. Upon the filing of their report injunction proceedings were resorted to by the heirs seeking to prevent the executor from paying the tax and to enjoin John Herriott, Treasurer of State, from collecting the Collateral Inheritance Tax from the Stewart estate. The grounds of their petition were that chapter 28, acts of the Twenty-sixth General Assembly, was invalid and of no effect because in contravention of the fourteenth amendment to the Constitution of the United States, which says, that no State shall deprive any person of life, liberty or property without due process of law, and also of section 9, article 1, of the Constitution of Iowa, to the same effect, and further that no means or methods are provided in said statute for giving due notice to interested parties and an opportunity to be heard in the matter of the appraisement and the assessment of the tax. Mr. C. G. Saunders, County Attorney of Pottawattamie County, appeared in the District Court on behalf of the Treasurer of State and filed a demurrer to plaintiff's petition which came on for hearing March 9, 1898, before Hon. A. B. Thornell, judge. The court overruled the demurrer and adjudged chapter 28, acts of the Twenty-sixth General Assembly, to be in contravention of section 9, article 1, of the Constitution of Iowa, and that portion of the fourteenth amendment of the Constitution of the United States before referred to. On September 1, 1898, the attorneys for the state appealed. The matter is now before the Supreme Court. The argument of the State has been submitted; at this writing the appellees had not filed their argument.

TITLE OF THE CASE.

John Y. Ferry, Hiram Ferry, Jr.; Julia Redding, Charles Coye, guardian of Hiram and John Coye; Ella Coye, Elmer Coye and Laura Coye, heirs, devisees and legatees of Frank C. Stewart, deceased, and Addie Longcarley and Mabel Starr, legatees of Frank C. Stewart, deceased, Plaintiffs and Appellees, v. S. C. Campbell, executor of the last will and testament of Frank C. Stewart, deceased, and John Herriott, Treasurer of the State of Iowa, Defendants and Appellants.

Milton Remley, Attorney-General, and C. G. Saunders, attorneys for Appellants.

Frank Shinn and Stone & Tinley, attorneys for Appellees.

Hon. A. B. Thornell, *Judge*.

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(3) Injunction Proceedings to Test the Constitutionality of the Original Act on Grounds of Lack of "Due Process of Law."

ESTATE OF GEORGE W. LOVELL, JONES COUNTY:

George W. Lovell died in March, 1897, leaving an estate estimated at $500,000 in value, the bulk of which passed to collateral heirs. The District Court of Jones county, at the March term, 1898, issued an order that the Inheritance Tax should be assessed upon the sum of $319,000, and entered a decree that the sum of $15,950 was due the State, and that the same is, and continues, a lien against the real estate belonging to said estate. On March 26th the Treasurer of State was served with a notice that a petition for an injunction against John Herriott, State Treasurer, and George L. Lovell, executor, seeking to prevent said parties from assessing and collecting the Collateral Inheritance Tax, would come on for

hearing on the 16th day of May. The grounds for the petition were the alleged unconstitutionality of the statutes imposing the Collateral Inheritance Tax because of lack of due notice and process of law in the assessment of the tax—the same grounds alleged in the petition in the Stewart case previously set forth. Owing to default of defendant judgment was entered for the plaintiffs May 17th. On December 5, 1898, the County Attorney of Jones county, Mr. M. W. Herrick, was instructed by the State Treasurer to appear in the District Court and to ask for the setting aside of the default. By agreement a stipulation was entered into between plaintiffs and defendant agreeing to continue the case until the Supreme Court hands down its opinion in the Stewart estate involving the same points.

TITLE OF CASE.

Enos T. Lovell, Mary M. Smith, H. B. Colman, Patrick H. Gilkey, C. L. Gilkey, Julian F. Gilkey, Grace Gilkey-Mygatt, the heirs, devisees and legatees of Geo. W. Lovell, deceased, and G. L. Gilkey, guardian of Clarence F. Gilkey, a minor devisee and legatee of George W. Lovell, deceased, plaintiffs, v. John Herriott, Treasurer of State of Iowa, and George L. Lovell, executor of the last will and testament of George W. Lovell, deceased, defendants. J. W. Doxsee, Attorney for Plaintiff, and M. W. Herrick, County Attorney, for Defendant.
Hon. W. G. Thompson, *Judge*.

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(4) The application of the Exemption Where an Estate Goes to Direct and Collateral Heirs.

ESTATE OF JONATHAN HUNT, LOUISA COUNTY:

In the assessment of the Collateral Inheritance Tax against the estate of the late Jonathan Hunt, the administrator, J. F. Holiday, deducted the so-called exemption of $1,000 from the portion of the estate going to collateral heirs. Pursuant to instructions of the Attorney-General, the Treasurer of State asked for the assessment of the tax upon the proportion of the estate going to collateral heirs over and above $1,000, which proportion amounted to one-half of the estate. The administrator submitted the matter to the district court and the court held that the so-called exemption was to be deducted from the portion going to collateral beneficiaries. On September 14th Mr. F. M. Molsberry, County Attorney of Louisa county, was instructed by the Treasurer of State to ask for a rehearing in the matter. On the 20th of September he filed a petition for reconsideration of the tax assessed. The court, however, reaffirmed its former ruling. The amount involved being less than $100 the court refused to permit an appeal to the supreme court.

TITLE OF CASE.

State of Iowa v. J F. Holiday.
Courts & Curran, attorneys for administrator.
F. M. Molsberry, County Attorney, representing Treasurer of State.
Hon. W. S. Withrow, *Judge*.

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(5) The Application of the Exemption Where an Estate Goes to Direct and Collateral Heirs.

ESTATE OF DELOS FULLER, BUTLER COUNTY.

In the assessment of the Collateral Inheritance Tax against the estate of the late Delos Fuller, the administrator, F. W Paulger, deducted the so-called exemption of $1,000 from the portion of the estate going to collateral heirs. Pursuant to instructions of the Attorney-General, the Treasurer of State asked for the assessment of the Tax upon the proportion of the estate going to collateral heirs over and above $1,000, which proportion amounted to one-half the estate. The administrator refused to comply with the request of the Department, and at the September term of the District Court of Butler county the Court assessed the tax as computed by the administrator. On October 30th, Mr. George A. McIntyre, County Attorney of Butler county, was instructed to appear in the District Court and ask for reconsideration. The matter is still pending.

TITLE OF THE CASE.

In the matter of the estate of Delos Fuller, deceased.
Courtright & Arbuckle, attorneys for the administrator.
George A. McIntyre, County Attorney, representing the State.
Hon. J. F. Clyde and Hon. John C. Sherwin, *Judges*.

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(6) The Appointment of an Ancillary Administrator on Petition of the Treasurer of State, in Order to Secure an Appraisement and Assessment of the Collateral Inheritance Tax.

ESTATE OF JULIA P. WHITING, MONONA COUNTY:

Julia P. Whiting died possessed of various properties, real and personal, located in Monona county. A. W. Fellows, of Hanover Center, N. H., was appointed administrator. Owing to delays in the appraisement of the property for the purpose of assessing the Collateral Inheritance Tax, County Attorney B. F. Ross, of Monona county, was, on July 8, 1898, instructed by the Treasurer of State to make an application to the District Court for the appointment of an ancillary administrator. Such application was made, and Mr. George A. Oliver was appointed by the District Court as such ancillary administrator. Part of the tax on certain bank stock has been paid, and the final report of the administrator is soon expected.

TITLE OF CASE.

In the matter of the Julia P. Whiting estate.

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(7) The Liability of Policies of Life Insurance for the Collateral Inheritance Tax.

ESTATE OF STANTON H. MCCAMMON, POLK COUNTY:

July 20, 1898, the Treasurer of State received notice from Charles L. Powell, administrator of the Stanton H. McCammon estate, that he would ask the District Court of Polk county to pass upon the question of the liability of certain policies of life insurance belonging to the estate of the aforesaid decedent for the Collateral Inheritance Tax. On August 23, 1898, the County Attorney of Polk county, Mr. James A. Howe, was instructed by the Treasurer of State to appear in the District Court and

ask for the assessment of the tax upon the policies of life insurance upon the life of the decedent, Stanton H. McCammon, said policies being payable to his heirs or assigns. On December 19, 1898, the court heard the arguments of the attorneys and found for the State, entering the decree that policies to the amount of $4,000 were liable for the tax under the provisions of chapter 4, title 7, of the Code, holding that the State is not to be considered in the same light as an ordinary creditor. Notice of appeal was served on the 13th day of February, 1899. The contention of the heirs of the estate is that the proceeds of life insurance are exempt from execution for debts to collateral heirs as well as the immediate members of decedent's family. The argument of appellants have not yet been submitted.

TITLE OF CASE

In the matter of the estate of Stanton H. McCammon, deceased. I. A. McCammon, Appellant, v. State of Iowa; John Herriott, Treasurer of State.

Charles L. Powell, administrator of said estate, Appellees.

Attorneys in the original hearing, John McLennan, F. W. Paschal, T. D. Hastie, for the administrator, and James A. Howe for Treasurer of State.

Attorneys in the appeal, F. W. Paschal, T. D. Hastie, Charles Powell, for Appellants, and Milton Remley, Attorney-General, John McLennan, County Attorney, for Appellees.

Hon. Charles Bishop, *Judge*.

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(8) The Application of the Exemption where Specific Legacies are Made to Collateral Legatees Under a Will.

ESTATE OF SARAH F. RANSOM, JOHNSON COUNTY:

Sarah F. Ransom, late of Iowa City, died testate, January 9, 1897. By the provisions of her will sundry legacies and specific bequests amounting in value to $5,874 were made to various collateral legatees. The estate, or so much thereof as is liable for the Collateral Inheritance Tax, was appraised by the regular appraisers on the 14th day of September, 1898, and the returns were approved by the court. The executor, Mr. Seldon Bacon, deducted the exemption from the valuation of the legacies in computing the Collateral Inheritance Tax, the amount of tax determined upon being $243.70. In accordance with instructions from the Attorney General, the Treasurer of State claimed tax upon $1,000 deducted by said executor, the Attorney-General holding that specific bequests do not enjoy the benefit of the so-called exemption allowed ordinary estates falling under the provisions of chapter 4, title 7 of the Code. On November 10, 1898, John Herriott, Treasurer of State, through County Attorney Charles M. Dutcher and Milton Remley, Attorney-General, filed a petition asking for reconsideration of the assessment of the tax against the Sarah F. Ransom estate, to which, on November 15th the executor filed a demurrer claiming that the tax due under the statute was paid. The court, on the 27th day of November, sustained the demurrer of the defendant. December 14th the Treasurer of State served notice of appeal on the attorney for the estate. The matter is now before the Supreme Court. Attorney-General Remley, in his argument, contends that the so-called exemption of $1,000 is merely descriptive of

estates subject to the tax; that where an estate exceeds the sum of $1,000 there really is no exemption but the tax is assessed against the entire estate. On the other hand, where estates fall below the sum of $1,000 no tax is assessed.

TITLE OF CASE.

John Herriott, Treasurer of the State of Iowa, Appellant, v. Seldon Bacon as Executor of the Estate of Sarah F. Ransom, Appellee.

Seldon Bacon and A. E. Swisher, Attorneys for Appellee.

Milton Remley, Attorney-General, Dutcher & Burton, Attorneys for Appellant.

Hon. M. J. Wade, *Judge*.

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(9) Action to Compel Payment of Tax—Continuance Pending Decision of Supreme Court on Constitutionality of Law.

ESTATE OF ALVIN LEWIS, WAPELLO COUNTY:

In this estate the executors, acting by and with the consent of the beneficiaries of the estate, objected to the payment of the Collateral Inheritance Tax on account of the doubtful constitutionality of the original act, basing their objections on the ruling of the District Court of Pottawattamie county in the Stewart estate previously referred to. On December 7, 1898, A. W. Enoch, County Attorney, was instructed to take necessary action in the District Court to compel the responsible parties to have an appraisement made, assess and to enforce collection of the Collateral Inheritance Tax. In the hearing given the case on the 15th day of December the Court, upon the agreement of the County Attorney and the attorneys for the estate, agreed to continue the case until the decision of the Supreme Court in the Stewart estate, the executors desiring simply to be assured of the constitutionality of the law before paying the Inheritance Tax.

TITLE OF CASE.

Treasurer of State v. W. M. McNett and C. G. Lewis, Executors, and Lewis heirs.

Attorneys A. W. Enoch for Treasurer of State and McNett & Tisdale for Defendants.

Hon. F. W. Eichelberger, *Judge*.

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(10) Liability of Stock of Foreign Corporation in Possession of Decedent at Time of Death and a Part of the Assets under the Control of the Local Executor.

ESTATE OF HENRY STRAUSE, CLAYTON COUNTY:

In the assessment of the Collateral Inheritance Tax against the Estate of Henry Strause, the administrator, Mr. C. E. Daniels, through his attorney, moved at the October, 1898 term of court, to strike from the inventory sundry shares of stock in certain building and loan associations of Chicago, namely, the Central Avenue Investment Association and the Grand Avenue Investment Association, setting out in his petition that said companies were located in Chicago and were without the jurisdiction of the State and therefore could not be taxed by the State of Iowa. Mr. T. M.

Davidson, county attorney of Clayton county, was instructed December 1, 1898, by the Treasurer of State, to appear in court and contest the motion of the administrator. The court after listening to the argument overruled the motion of the plaintiff, holding such stock of foreign corporations within Iowa, at time of decedents death, liable for the Inheritance Tax.

TITLE OF CASE.

In the matter of the estate of Henry Strause, deceased.
C. E. Daniels, administrator, plaintiff.
John Herriott, Treasurer of State, defendant.
A. Chapin, attorney for plaintiff.
T. M. Davidson, County Attorney, representing Treasurer of State.

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(11) Application of the Exemption where Specific Legacies are made to Collateral Legatees under a Will.

ESTATE OF M. E. FISHER, BUTLER COUNTY:

In this estate various specific legacies are given under the will to collateral legatees. Pursuant to instructions of the Attorney-General, the Treasurer of State claimed the tax upon the clear amount of the legacies without allowing the legatees the benefit of the deduction of the so-called exemption. On January 4, 1899, Mr. George A. McIntyre, County Attorney of Butler County, was instructed to make an appearance in the District Court and claim the assessment of the Collateral Inheritance Tax upon the full amount of such legacies. The matter is still pending.

TITLE OF THE CASE.

In the matter of the estate of M. E. Fisher.

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(12) The Liability of Personal Property Temporarily Outside of Iowa at the Time of Death of Decedent, but Considered as a Part of the Assets of the Estate in Charge of the Executor.

ESTATE OF JOHN CLARK WEAVER, LEE COUNTY:

Mr. J. C. Weaver died possessed of property in Lee county. There was also belonging to the estate a herd of cattle numbering some 420, just across the line in Missouri, being temporarily located there for the purpose of grazing. This herd of cattle was appraised at $4,530 and was sold, and the proceeds of the sale brought to the State of Iowa and deposited with the State Central Savings Bank of the city of Keokuk, under the charge of the administrator, Mr. George E. Rix. Owing to the fact that the cattle happened to be outside of the territorial limits of Iowa at the time of Mr. Weaver's death, the administrator entertained some doubts as to their liability for the Collateral Inheritance Tax. He, therefore, made an application to the District Court of Lee county for consideration of the matter, which came on for hearing March 6, 1899. The County Attorney of Lee county, Mr. John E Craig, was instructed to appear in behalf of the State. He entered into an agreement with the attorney for the estate whereby the matter was considered by the Court upon an agreed statement of facts. Arguments were presented and on the 17th day of March the Court ruled that the property under consideration was not liable for the tax. Mr.

Craig, on behalf of the State, August 9th filed notice of appeal and the matter will be presented to the Supreme Court for adjudication.

TITLE OF CASE.

In re estate of John Clark Weaver. John Herriott, Treasurer of State, appellant, v. George E. Rix, appellee.

John E. Craig, County Attorney, representing Treasurer of State, and A. Hollingsworth, attorney for administrator.

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(13) Injunction Proceedings to Prevent the Treasurer of State from Collecting the Collateral Inheritance Tax, on the Grounds of the Unconstitutionality of the Law. The Court Rules that the Retroactive Clause of Section 19, Chapter 37, Acts of the Twenty-seventh General Assembly, Provides Sufficient Remedy in the Matter of Notice and Due Process of Law Complained of in the Petition.

ESTATE OF J. S. DOLE, JEFFERSON COUNTY:

On January 14, 1899, the Treasurer of State was served with a notice that W. G. Ross, administrator of the estate of J. S. Dole, would ask the District Court of Jefferson county to restrain the Treasurer of State from collecting any Collateral Inheritance Tax from the estate of J. S. Dole. The grounds set up in the petition were that the law was unconstitutional, being in violation of that portion of the Fourteenth Amendment of the Constitution of the United States which provides that no person shall be deprived of life, liberty and property without due process of law, and also in violation of section 9, article 1, of the Constitution of Iowa to the same effect. He further alleged that the amendatory act, namely, Chapter 37, Acts of the Twenty-seventh General Assembly, in so far as it was retroactive did not affect the estate of J. S. Dole by reason of the fact that he died prior to the date on which the act took effect. At the April term, the Court, after consideration of the arguments of the attorneys, decided that section 1, chapter 37, provided sufficient remedy, and that the Tax was due and payable from the J. S. Dole estate. The Court did not pass upon the validity of the original act imposing the Inheritance Tax. The judgment of the Court was accepted and the Tax paid.

TITLE OF CASE.

W. G. Ross, Administrator, Plaintiff, v. John Herriott, Treasurer of State; A. G. Jordan, County Attorney; John H. Merckens, Clerk, Defendants.

W. G. Ross, attorney for Administrator.

A. G. Jordan, County Attorney, and Hon. H. H. Brighton, attorneys for State.

Hon. Robert Sloan, *Judge*.

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(14) Injunction Proceedings Against the Treasurer of State on the Grounds of Alleged Unconstitutionality of the Act, Owing to Lack of Due Process of Law.

ESTATE OF JOHN F. SAUNDERSON, VAN BUREN COUNTY:

On February 21 the Treasurer of State was served with a notice that there would come on for hearing on the 13th day of February, 1899, petition

of W. H. Saunderson and H. B. Barker, executors of the estate of John F. Saunderson, praying for a writ of injunction enjoining and restraining the Treasurer of State from collecting the Collateral Inheritance Tax assessed against said estate, and also enjoining the Clerk of the District Court of Van Buren County to remove said estate from the Collateral Inheritance Tax and Lien Book, and relieve the property from any liability under the provisions of chapter 4, title 7 of the Code, and chapter 37, acts of the Twenty-seventh General Assembly, amendatory thereof. The grounds set up in the petition for the injunction proceedings were the alleged unconstitutionality of the act imposing the tax, owing to lack of due notice to interested parties, and process of law in the appraisement of property which was in violation of the fourteenth amendment of the Constitution of the United States, and section 9, article 1 of the Constitution of Iowa, prohibiting the deprivation of life, liberty or property without due process of law. On February 3d Mr. E. R. Harlan, County Attorney of Van Buren County, was instructed to appear in the District Court of said County and represent the State's interest, and contest the injunction sought for. The matter is still pending.

TITLE OF CASE.

W. H. Saunderson, H. B. Barker, Plaintiffs, v. State of Iowa, John Herriot, Treasurer of State, Defendant.
Starr & Starr, Attorneys for Plaintiff.
E. R. Harlan, County Attorney, for Defendant.

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(15) Proceedings to Enforce the Assessment and Collection of the Collateral Inheritance Tax.

ESTATE OF MARY E. BIRD, POLK COUNTY:

The estate of Mary E. Bird was reported to the Treasury Department as subject to the Collateral Inheritance Tax by the County Attorney of Polk county in July, 1898. In this case the facts of importance were that Anna P. Bird, mother of W. K. Bird, conveyed the title or ownership of certain real estate to the late Mary E. Bird. This property was willed or devised to Joseph Geneser in trust for W. K. Bird, husband of the testatrix. W. K. Bird died prior to the death of Mary E. Bird. By previous arrangement it appears that the property was to revert to the mother of W. K. Bird, to-wit, Anna P. Bird, in case W. K. Bird died prior to Mary E. Bird. This arrangement was made for the purpose of avoiding the claims of various creditors of W. K Bird. This plan by which the property was to be transferred from Mary E. Bird back to Anna P. Bird, the State contended, brought the property within the provisions of chapter 4, title 7 of the Code, by reason of the fact that Anna P. Bird was not a direct heir of Mary E. Bird, but stood in the relationship of a collateral beneficiary. On February 9, 1899, the Treasurer of State instructed John McLennan, County Attorney of Polk county, to represent the interests of the State in the District Court and to compel the assessment and collection of the tax. The matter is still pending.

TITLE OF CASE.

In the Matter of the Mary E. Bird Estate. John Herriott, Treasurer of State, Plaintiff, v. Joseph Geneser, Trustee, Defendant.
John McLennan, County Attorney, for Plaintiff.
Barcroft & McCaughan, attorneys for Defendant.

Sixteenth.—Proceedings to Compel the Filing of an Inventory for the Purpose of Appraising Property Subject to the Collateral Inheritance Tax.

ESTATE OF WILLIAM K. GILCREST, POLK COUNTY:

William K. Gilcrest died possessed of one-half interest in the partnership business of the firm of W. H. & Wm. K. Gilcrest, of the city of Des Moines, said firm owning various lumber interests, parcels of real estate and intangible personal property. Owing to delay in the filing of an inventory for purposes of the Collateral Inheritance Tax, the County Attorney of Polk county, Mr. John McLennan, was instructed by the Treasurer of State, on the 9th of February, 1899, to ask the administrator, Mr. Charles L. Gilcrest, to file an inventory of the property belonging to said firm so that an appraisement could be made for the purpose of computing the Collateral Inheritance Tax. On February 18th, at the request of the administrator and his attorney, a continuance was granted in order to enable the administrator to settle up various claims and ascertain the real condition of the estate. The matter is still pending.

TITLE OF CASE.

In the Matter of the Estate of William K. Gilcrest.
John Herriott, Treasurer of State, Plaintiff, v. Charles L. Gilcrest, Administrator, Defendant.
John McLennan, County Attorney, for Plaintiff.
Barcroft & McCaughan, Attorneys for Administrator.

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(17) Proceedings to Compel the Administrator to Pay the Balance of Tax Due Overlooked in the Order of the Court Assessing the Tax.

ESTATE OF S. L. VEST, WAYNE COUNTY:

In this case upon the final report of the administrator, Mr. T. P. Walden, approved at the October term of the District Court of Wayne county, in 1898, the court ordered that the administrator pay a Collateral Inheritance Tax of $1,317.05 into the State Treasury. This amount was received at the State Treasury October 6, 1898. An examination of the estate proved, however, that the total valuation of the real estate and personal property amounted to $65,096.45. There was to be deducted from this sum debts and expenses to the amount of $6,193. One-half of the amount remaining, namely, $29,451.73, went to the widow and upon the other half five per cent tax was due, amounting to $1,472 58, leaving an unpaid balance of $155.53. The administrator was duly notified by the Treasurer of State of this unpaid balance, but neglecting to pay it into the State Treasury Mr. W. L. Livingston, County Attorney of Wayne county, was, on the 10th day of February, 1899, instructed to take such action against the administrator

as would be necessary to compel him to pay the tax into the State Treasury. The matter is still pending.

TITLE OF THE CASE.

In the Matter of the Estate of S. L. Vest.

John Herriott, Treasurer of State, Plaintiff, v. T. P. Walden, Administrator, Defendant.

W. L. Livingston, County Attorney, for Plaintiff.

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(18) Suit to Overthrow Chapter 28, Acts Twenty-sixth General Assembly, on Ground of Alleged Defects in the Passage of the Act.

ESTATE OF VIRGINIA SHELTON, DES MOINES COUNTY:

On February 25th the Treasurer of State received notice that there would come on for hearing on the 6th day of March, 1899, the final report of the administrator of the estate of the late Virginia Shelton, of Des Moines county, and that the administrator would ask for the cancellation of the claim of the State for Collateral Inheritance Tax against this estate on the ground of alleged defects in the passage of the original act imposing the tax. Mr. Charles C. Clark, County Attorney of Des Moines county, was immediately instructed to represent the State, and to contest the attempt to overthrow the original act. The claim made by the administrator, Judge E. S. Huston, was to the effect that the written Journal of the House of Representatives of the Twenty-sixth General Assembly, regular session, showed what appeared to be a defect in the passage of the act. Between the calling of the yea and nay votes, on the final passage of the bill, other business appeared to intervene, and was considered, thus nullifying the effect of the nay votes subsequently recorded, all of which appears on pages 1016 and 1017 of the Journal. The matter came on for hearing on the 9th of June. The State subpœnaed the Chief Clerk of the House at the regular session in 1896, and was able, by means of his testimony, to prove that the alleged defect was a clerical error, made in copying the Journal, and that what appeared to have intervened was not possible under the method of conducting roll calls, and that it in no wise affected the validity of the act. Upon consideration of the testimony, the court overruled the motion of the plaintiff. No appeal has been taken.

TITLE OF THE CASE.

In the Matter of the Estate of Virginia Shelton, E. S. Huston, Administrator, Plaintiff, v. John Herriott, Treasurer of State, Defendant.

E. S. Huston, Attorney for Plaintiff.

C. C. Clark, County Attorney, for State.

Hon. J. S. Withrow, *Judge*.

(19. Action to Compel the Filing of Inventories and the Appraisement of Property in the Assessment and Collection of the Collateral Inheritance Tax.

ESTATE OF AGNES KONIGSMARK, LINN COUNTY:

On March 9, 1899, W. O. Clemans, County Attorney of Linn county, was instructed by the Treasurer of State to appear in the District Court and to

ask for reconsideration of the final report of the administrator of the estate of the late Agnes Konigsmark. The executor's final report was approved January 10, 1898, and the executor discharged. No appraisement was made, so far as reported to the Treasurer of State, and the Collateral Inheritance Tax was overlooked. The matter is still pending.

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(20) ESTATE OF TIMOTHY OSBORN, LINN COUNTY:

No measures being taken on the part of the administrator to assess and pay the Collateral Inheritance Tax, Mr. W. O. Clemans, County Attorney of Linn county, was instructed, March 9, 1899, by the Treasurer of State, to appear in the District Court and compel the administrator to certify to the property and to pay whatever tax might be due. The matter is not yet determined.

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(21) ESTATE OF FRANK BOURNE, LINN COUNTY:

The report of the County Attorney rendered to the Treasurer of State in July, 1898, showed that various properties belonging to the estate passed to collateral heirs, and that the value of the same exceeded $1,000. No steps being taken to determine the amount of the Collateral Inheritance Tax, Mr. W. O. Clemans, County Attorney, was instructed on March 9, 1899, to take whatever measures were necessary in the District Court to compel the responsible parties to comply with the law taxing collateral inheritances. The matter is still undetermined.

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(22) ESTATE OF ISAAC BLACK, LINN COUNTY:

In this estate no steps were taken by the representatives of the estate to comply with the law taxing collateral inheritances, and on the 9th of March, 1899, Mr. W. O. Clemans was instructed to take such measures as might be necessary to compel the administrator to file an inventory of the property and to secure the appraisement and assessment of the Collateral Inheritance Tax. The appraisement bill was returned on the 10th day of June following and showed the total value of the real and personal property to be $3,697.

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(23) BETSEY R. WINSOR, LINN COUNTY:

This estate was reported liable for the Collateral Inheritance Tax by the County Attorney of Linn county, in July, 1898. The administrator, Mr. W. O. Russell, having jurisdiction only in regard to the personal property, and no steps being taken to secure the appraisement of the real property, Mr. W. O. Clemans was authorized by the Treasurer of State on March 9th to take such measures as might be necessary to secure the appraisement of the property and the assessment of the Collateral Inheritance Tax. The matter has not yet been determined.

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(24) ESTATE OF MARGARET KENNY, LINN COUNTY:

In this estate no appraisement being made and the administrator reporting that he had practically nothing to do with the settling of the estate, the

court having appointed referees to take charge of the sale of the personal property, W. O. Clemans was instructed by the Treasurer of State on March 9th to take such measures as might be necessary to secure the appraisement of the property and the assessment of the Collateral Inheritance Tax.

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(25) Party Alleging to be the Son of Decedent, Claims Estate—Intervention to Protect State's Interest.

ESTATE OF MARY J. DIAMOND, BREMER COUNTY:

Instructions were issued to the County Attorney of Bremer county, Mr. J. Y. Hazlett, March 18, 1899, to appear in the District Court and represent the State in the application of one Charles F. Arnold, who preferred a claim to the effect that he was a son of the decedent. There seems to be evidence that the claim was not provable, and that the estate should pay the Collateral Inheritance Tax. The matter is not yet determined.

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(26) ESTATE OF JOHN WHITE, LINN COUNTY:

Instructions were issued to W. O. Clemans, County Attorney of Linn county, under date of March 20, 1899, to appear in the District Court of Linn county at the time of the final settlement of this estate and to secure the assessment of the tax on the lands in charge of referees. Upon the final hearing, the returns made by the referees proving satisfactory, the tax was paid on the basis of their report.

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(27) Proceedings to Obtain Tax from Land Deeded Prior to Death of Decedent.

ESTATE OF JOHN GERKEN, MONTGOMERY COUNTY:

The disposition on the part of the beneficiaries of this estate to contest the Collateral Inheritance Tax led the Treasurer of State, on March 22, 1899, to issue instructions to F. P. Greenlee, county attorney of Montgomery county, to take such measures as might be necessary in the district court to compel the administrator and the beneficiaries to pay the tax that might be charged against the estate. It was contended by one of the beneficiaries that having received the land prior to the death of the decedent it was not liable for the tax. It was shown, however, that the gift of land was made in view of death and the title did not become complete until such time as shown by the provisions of the will. A contest of the will was made by the daughter of the decedent and the aforesaid beneficiary compromised with said daughter on the basis of one-half the property. The matter has not yet been finally settled.

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(28) Proceedings to Compel the Payment of the Collateral Inheritance Tax After Discharge of the Executor.

ESTATE OF JANE BRECKENRIDGE, POLK COUNTY:

In this case the executor had filed his final report in the district court of Polk county and was discharged without having paid the Collateral Inheritance Tax. Instructions were issued to John McLennan, County Attorney of Polk county, under date of March 27, 1899, to appear in the

District Court and ask for a reconsideration of the matter and an order for the administrator to pay the tax. As soon as notified, the executor, Dr. M. B. Cherry, promptly paid the tax.

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(20) Proceedings to Collect the Collateral Inheritance Tax Where the Widow, to Avoid Contest of the Will, Settles with Collateral Heirs Outside of the Court.

ESTATE OF ALVA W BROWN, HARRISON COUNTY.

Alva W. Brown died, leaving all his property by will to his wife. A contest was entered in the District Court, and, after one day's trial, the suit was withdrawn. By stipulation made outside of Court, the brothers and sisters agreed to withdraw their objections upon the receipt of several thousand dollars. This settlement was not made a matter of record. The will being duly admitted to probate, the widow received the entire estate, the record not showing that any collateral heirs benefited. The claim of the State in this case was that the Collateral Inheritance Tax should be assessed against this estate, even though nominally the entire property passed to the widow. The various brothers and sisters were about to contest her right, and so strong apparently was their claim that the widow, in order to avoid being worsted in the suit, compromised with said brothers and sisters, and paid them several thousand dollars to withdraw their objections to the will. These collateral beneficiaries benefited by reason of the death of the decedent and the State has an equitable claim against this estate. County Attorney J. A. Traver, of Harrison county, was instructed on March 31, 1899, to represent the State in obtaining the Tax from this estate. The attorney for the estate, Mr. J. S. Dewell, signified his willingness to have the matter submitted to the District Court on an agreed statement of facts.

This case is of great importance, owing to the precedent it would establish had it been permitted to pass unnoticed. It is a typical instance of what is likely to arise often in the execution of the law taxing Collateral Inheritances. Parties wishing to avoid payment of this tax on the property which they wish to devise may, by arrangement with collateral relatives or other intended beneficiaries, enter into an arrangement by which the property is willed to a direct heir with the understanding that it is to be distributed to certain collateral persons after the death of the decedent and the property has been probated and passed upon by the District Court in regular probate proceedings. The matter has not yet been decided.

TITLE OF CASE.

John Herriott, Treasurer of State, Plaintiff, v. Mrs. Lucy Brown, Executrix, and Parties in Interest, Defendants.

J. A. Traver, County Attorney, for Plaintiff.

J. S. Dewell, attorney for Defendant.

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(30) Proceedings to Compel the Administratrix to Pay the Collateral Inheritance Tax Although Discharged by the District Court.

ESTATE OF L. D. BALLARD, DES MOINES COUNTY:

Although the administrator of this estate was notified by the Treasury Department of the liability of the estate for the Collateral Inheritance Tax, her final report was submitted to the District Court of Des Moines County, and the same was passed upon and accepted and the administratrix discharged without payment of the Collateral Inheritance Tax or any proceedings having been initiated to ascertain whether any tax was due. On the 4th of April, 1899, Mr. Charles C. Clark, County Attorney of Des Moines county, was instructed by the Treasurer of State to appear in the District Court and ask for reconsideration of the final report and to secure the appraisement of the property and the assessment and collection of the tax. The matter has not yet been determined.

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(31) Liability of Devised Interest in the Profits of a Merchandising Business for the Collateral Inheritance Tax.

ESTATE OF JOHN S. SCHRAMM, DES MOINES COUNTY:

By provisions 4 and 5 of the will of the late J. S. Schramm, one Charles Armknecht is entitled to one-third of one-half the net profits arising from the merchandise business of the late J. S. Schramm, and said portion under the will is to be allotted to him on the 15th day of January succeeding the death of the testator and annually thereafter for three years during the continuance of the trust created by the will. This beneficiary claims that the profits of the business allotted to him are not subject for the reason that they are in the nature of compensation for remaining in the business according to the terms of the will. The State, however, claims that the portion of said profits received by the aforesaid beneficiary is subject to the Collateral Inheritance Tax, as it comes to him by reason of the death of the decedent. On the 4th of April, 1899, Mr Charles C. Clark, County Attorney of Des Moines county, was instructed to bring the matter before the District Court and secure the appraisement of this interest and compel the payment of the tax. The matter has not yet been decided.

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(32) Liability of Personal Property of Nonresident Decedents for the for the Inheritance Tax in Iowa.

ESTATE OF BENJAMIN R. SHELDON, LYON COUNTY:

The estate of the late Judge Benjamin R. Sheldon consists of large properties in Illinois, Iowa and other States. The decedent owned real estate in several counties in Iowa. He also owned stock in at least one corporation in this State, a bank, and died possessed of sundry notes of residents of Iowa, some or most of which were secured by mortgages upon Iowa real estate. Upon notification of the liability of this estate for the Collateral Inheritance Tax, the attorney for the executrix informed us that the heirs and devisees were ready to pay the tax on the real estate in Iowa, but were not disposed to pay the tax upon the personal property, especially the notes and mortgages and other intangible property belonging to the decedent, claiming that such personal property is not properly within the jurisdiction of this State.

Realizing the importance of the questions involved, and not having power to compel the parties in Illinois to appear before Iowa courts, the Treasurer of State on April 4th issued instructions to Mr. Simon Fisher, County Attorney of Lyon county, to make application to the District Court of said county for the appointment of a special or ancillary administrator to look after the State's interests, further instructing him to have said administrator, upon his appointment, take all necessary measures to discover the amount and whereabouts of the personal property pertaining to Iowa, even to the extent of traveling about the State and going to Illinois to inspect the probate records of that State, and to make the expense incurred in such investigation a part of the lien against the real estate along with the Collateral Inheritance Tax already chargeable against such real estate. At the same time the Treasurer of State notified the attorney for the estate in Illinois of such intended proceedings.

On the 10th day of April Mr. E. G. Lathrop, attorney for the estate, called upon the Treasurer of State and offered to pay the tax on land in Cherokee, Lyon, Osceola, Union and Woodbury counties. In view of sections 3 and 4 of chapter 37, Acts of Twenty-seventh General Assembly, he further stated that his clients would probably file a statement of the amount of stock owned in Iowa corporations and pay the tax thereon. He stated, however, that his clients continued in the opinion that the notes and mortgages relating to Iowa and held in Illinois by the decedent at the time of his death were not within the jurisdiction of this State and could not be taxed. Upon proffer of the tax on the real estate in Iowa the Treasurer of State announced that payment would be accepted only upon the express understanding that the real estate would be holden for the tax on any personal property that might be discovered through the ancillary administrator, should he be appointed. Desiring to avoid litigation, if possible, he requested that we submit the various questions concerning the liability of the personal property to the Attorney-General and, pending his decision, request the County Attorney of Lyon county to delay pushing proceedings in his District Court. This was agreed upon. The matter has not yet been determined. (See pages 212-216 for opinion of the Attorney-General.)

TITLE OF CASE.

In the Matter of the Estate of Benjamin R. Sheldon:
Simon Fisher, County Attorney, for Treasurer of State.
E G. Lathrop, attorney for Executrix.

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(33) Action to Secure Filing the Inventory and Appraisement of Property and Assessment of the Collateral Inheritance Tax.

ESTATE OF GEORGE CLARK, FRANKLIN COUNTY:

This estate having been reported as liable for the Collateral Inheritance Tax and no measures having been taken to comply with the law in regard to the appraisement of the property, Mr. J. Y. Luke, County Attorney of Franklin county, was instructed by the Treasurer of State under date of April 8, 1899, to appear in the District Court and take such measures as might be necessary to compel the proper parties to certify the property

belonging to the estate and to secure the collection of the Collateral Inheritance Tax. The matter is not yet determined.

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(34) Proceedings to Protect the Interests of the State.

ESTATE OF THOMAS L. WILSON, CLAYTON COUNTY:

In this case the decedent died without making a will and with no direct legitimate heirs. Claim was set up by a woman alleging that her son was the illegitimate child of the decedent, and therefore should receive the estate. The County Attorney reported that the provisions of section 3385, relating to inheritance by and from illegitimate children, had not been complied with and that the paternity of the child was not proven during decedent's life, and that the latter did not recognize said claimant as his child in any manner during his life. Mr. T. M. Davidson, County Attorney, was instructed under date of April 11, 1899, to appear on behalf of the State in the District Court and protect the interests of the State in the case of *State of Iowa v. Thomas L. Wilson.* The matter is not yet determined.

(35 Proceedings to Compel the Appraisement of Personal Property After Discharge of Executor.

ESTATE OF ORLINA A. COWELL, FRANLKIN COUNTY:

This estate was about to be closed up and the property distributed and the executor discharged without the payment of the Collateral Inheritance Tax. Mr. J. Y. Luke, County Attorney of Franklin county, was instructed under date of April 11, 1899, to interfere on behalf of the State and to compel compliance with the law.

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(36) Proceedings to Compel Payment of Collateral Inheritance Tax. Tax.

ESTATE OF EDWARD C. SMITH, POLK COUNTY:

This estate having been reported to the Treasurer of State as liable for the Collateral Inheritance Tax, and no steps having been taken on the part of the executrix to have the property appraised for the purpose of assessing the tax, application was made to the Clerk of the District Court on February 25th for the issuance of a commission to the regular appraisers. Notice of appraisement was accepted by the Treasurer of State on March 21st. The executrix and parties in interest gave notice that they would file an objection to the appraisement as made by the regular appraisers and resist payment of the tax, and under date of April 22d, John McLennan, County Attorney of Polk county, was instructed to appear in the District Court in behalf of the Treasurer of State and secure the State's interest. The matter is not yet determined.

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(37) ESTATE OF MATILDA CARLILE, POLK COUNTY:

The Treasurer of State being notified by Mr. John McLennan, County Attorney of Polk County, that objections were to be filed by the representatives of the estate of Matilda Carlile to the appraisement returned by the regular appraisers of Polk county, Mr. McLennan was instructed on the

22d day of April to represent the Treasurer of State in proceedings in the District Court. The matter came on for hearing on the 29th of May and the court found that certain portions of the estate under the will of the decedent were devised for charitable and religious purposes and were, therefore, exempt from payment of the tax. It was found, however, that certain legacies given to collateral legatees and to other devisees were liable for the tax. The appraisement of certain pieces of real estate was confirmed, and the Clerk ordered to enter a lien against said real estate in the Collateral Inheritance Tax and Lien Book.

TITLE OF CASE.

In the Matter of the Estate of Matilda Carlile.
St. John & Stevenson, Attorneys for Administrator.
John McLennan, County Attorney, for Treasurer of State.

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(38) ESTATE OF ADDIE M. SWAIN, WEBSTER COUNTY:

No administrator being appointed in this estate and no steps having been taken to secure the payment of the property, Mr. W. T. Chantland, County Attorney of Webster county, was instructed to see that an administrator was appointed and enforce compliance with the law imposing a tax on collateral inheritances. Shortly after instructions were issued, Mr. N. B. Morrison, of Odon, Ill., certified papers to the Clerk of Court of Webster county, notifying the latter that he had charge of the estate in Illinois.

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(39) Effect of the Rules and Regulations With Respect to the Appraisement of Personal Property for the Collateral Inheritance Tax.

ESTATE OF JOHN M. DAY, POLK COUNTY:

John M. Day died in 1896, leaving his property in three equal parts, one to his widow, one to his son, and another third to collateral heirs. This required the appraisement of the entire estate in order to ascertain the amount and value of the one-third portion going to collateral heirs. No steps being taken toward the appraisement of the estate by the representatives of the executrix, the Treasurer of State issued application to the Clerk of Polk county for the appraisement of the same on the 25th of February, 1899. Commission was issued to the Collateral Inheritance Tax appraisers and the property was appraised on the basis of its value in 1899. Objections were entered by the attorneys for the estate in which it was contended that the appraisement should be made upon the basis of the value of the property in 1896 and not at the time of the appraisement by the Collateral Inheritance Tax appraisers. It was further objected that the rules and regulations devised by the committee of judges in pursuance of section 6, acts of the Twenty-sixth General Assembly, ordering that all property subject to the Collateral Inheritance Tax be appraised by the regular Collateral Inheritance Tax appraisers did not and could not apply to this estate, since the rules were devised under a statute made subsequent to the date of the death of the decedent. On the 10th of May, Mr. John McLennan, county attorney, was instructed to appear in the district court and represent the State's interest. The matter has not yet been determined.

(40) ESTATE OF PHŒBE STEIN, CLINTON COUNTY:

On the 1st of June, Mr. C. H. George, County Attorney of Clinton county, was authorized to appear in the District Court and initiate the necessary proceedings to secure the filing of an inventory and the appraisement of the property in this estate. The matter has not yet been settled.

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(41) State Contests a Claim Filed Against an Estate.

ESTATE OF THOMAS MCHALE, CLINTON COUNTY:

In this case a claim of $6,000 was filed against the estate, and, upon information certified by the County Attorney, Mr. C. H. George, to the effect that this claim should not be allowed, the County Attorney was authorized, under date of June 1, 1899, to appear in the case and contest the allowance of the claim by the Court. The matter is not yet determined.

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(42) Effort to Overthrow the Validity of the Statute on the Grounds Collateral of the Alleged Unconstitutionality of the Act Imposing the Inheritance Tax.

ESTATE OF MARGERY BUSBEE, MUSCATINE COUNTY:

The executor of this estate, Mr. Adam Wigim, filed objections to the appraisement of this estate and the assessment of the Collateral Inheritance Tax, setting forth in his objections, first, that the law authorizing the imposition of the tax is inimical to and in violation of article 1, section 6 of the Constitution of Iowa in that said tax is imposed not upon all property within the State equally, nor upon all property which descends by the laws of inheritance, but applies only to property of a particular class, and, therefore, the statute is not uniform in its operation. Second, that the property of the estate had been regularly assessed for purposes of taxation during the life of the decedent, and that the imposition of the Inheritance Tax is, therefore, double taxation, to which other property is not subject, and that it is also in violation of section 9, article 1, of the Constitution, guaranteeing that no citizen shall be deprived of property without due process of law. Upon receipt of notice of the filing of these objections, Mr. Clymer A. Coldren, County Attorney of Muscatine county, was instructed by the Treasurer of State, on May 1, 1899, to appear and defend the interests of the State against the claims of the plaintiff executor. The matter is still pending.

TITLE.

In the Matter of the Estate of Margery Busbee.
E. M. Warner, attorney for executor.
Clymer A. Coldren, County Attorney, for Treasurer of State.

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(43) Proceedings to Set Aside an Order of the Court Discharging the Administrator and Asking for the Re-Appraisement of the Property.

ESTATE OF SARAH SATTERTHWAITE, MUSCATINE COUNTY:

In this case the administrator presented his report to the District Court and was discharged. The valuation placed upon the real estate was

arrived at by an agreement among the beneficiaries, as shown by the report. Being notified by the County Attorney of Muscatine county that no regular appraisement was made—that the State had no notice and was not represented when the valuation was placed on the property, and the property appearing to be of higher value than reported, Mr. Clymer A. Coldren, County Attorney, was instructed on the 10th day of June to ask the court for the reopening of the case and to insist upon the regular appraisement of the property. The matter is still pending.

This case is typical of many that arises where parties in interest put forth a claim that the property is not of sufficient value to make it liable for the Collateral Inheritance Tax, and, upon such claim, ask for the release of the estate from the regular appraisement.

TITLE OF CASE.

In the Matter of the Estate of Sarah Satterthwaite.

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(41) The Appraisement of Personal Property and the Reduction of Administrator's Fees.

ESTATE OF MARGARET MOSS, DES MOINES COUNTY:

The matter in controversy in this case was the appraisement of the personal property and the amount to be allowed the administrator as compensation. The estate was appraised under the original act in accordance with the provisions of the ordinary statutes of inheritance governing appraisement, and upon consideration of the matter in court the original appraisement of the personal property was allowed. The administrator put in a claim for $570 and this amount was reported to the Treasurer of State by the County Attorney as excessive. Mr. Charles C. Clark, County Attorney of Des Moines county, was instructed on June 12th to file objections to the report of the administrator and to the allowance of his claim for fees. Upon consideration of the matter in court the fee was reduced from $570 to $325.

TITLE OF CASE.

In the Matter of the Estate of Margaret Moss.
J. T. Illick, Attorney for Administrator.
Charles C. Clark, County Attorney, for Treasurer of State.

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(45) Foreign Administration and the Responsibility of Safe Deposit Companies for the Transfer of Assets of an Estate.

ESTATE OF N. BELL, DUBUQUE COUNTY:

On June 10, 1899, the Treasurer of State was notified by the Iowa Trust and Savings Bank of Dubuque that there was on deposit, in one of their safe-deposit boxes, various papers and securities belonging to the estate of N. Bell, late resident of New Mexico. The notice further stated that one John S. Lewis, a resident of the city of Dubuque, had been directed by the foreign executor to take charge of such securities and ascertain their amount and value. On June 12th Mr. E. E. Bowen, County Attorney of Dubuque county, was instructed to be present on the 15th day of June, at the time such papers and securities were inspected by Mr. Lewis, and

to ascertain if the property was subject to the provisions of chapter 4, title 7 of the Code. On July 13th affidavit was made by Susan W. Bell, widow of the decedent, stating that the property of the estate passed entirely to direct heirs. The County Attorney was, therefore, instructed to notify the parties in interest that no Collateral Inheritance Tax was due.

TITLE OF THE CASE.

In the Matter of the Estate of N. Bell.

E. E. Bowen, County Attorney for Treasurer of State.

Henderson, Hurd, Lenehan & Kiesel, attorneys for Iowa Trust and Savings bank and John M. Lewis.

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(46) Proceedings to Secure the Appointment of an Administrator and the Appraisement of an Estate.

ESTATE OF DANIEL PRITCHARD, MONTGOMERY COUNTY:

Daniel Pritchard died intestate. His only heirs being of full age, and the estate consisting almost entirely of real estate, it was proposed to settle the estate without taking out letters of administration, and thus avoid expense. On June 17th, Mr. F. P. Greenlee, County Attorney of Montgomery county, was instructed to secure the proper appraisement of this estate and, if necessary, to ask the court for the appointment of an administrator, who shall take charge of the estate if the beneficiaries refuse to comply with the provisions of chapter 4, title 7 of the Code.

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(47) Property Made Subject to the Collateral Inheritance Tax in an Effort to Evade Creditors.

ESTATE OF F. J. EVERETT, BUCHANAN COUNTY:

In this case under the will of the decedent a legacy was given to the wife of a son. The latter being largely in debt at the time of the death of the decedent was not given anything under the will. After having settled with his creditors, he filed a petition to set aside the will, alleging in substance the fact of his indebtedness and that it was the intention of the decedent to give the money for his benefit, but that it was devised to his wife to prevent creditors from obtaining the same. In this attempt to evade creditors the State claimed that the property was brought within the provisions of chapter 4, title 7 of the Code, and was subject to the Collateral Inheritance Tax. On June 17, 1899, Mr. H. W. Holman, County Attorney of Buchanan county, was instructed to appear in the District Court and to claim the tax upon the legacy given as above stated.

TITLE OF THE CASE.

In the Matter of the Estate of F. J. Everett.

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(48) Property Transferred in View of Death and Proceedings to Collect the Tax Thereon.

ESTATE OF JOHN COLLINS, CLINTON COUNTY:

In this case the decedent made deeds prior to his death, conveying various parcels of real estate to one alleged to be his daughter. The Treasurer

of State was informed by the County Attorney of Clinton county that the aforesaid grantee, although raised as a child of the decedent, was never legally adopted, and that the land transferred was subject to the Collateral Inheritance Tax. On June 21st C. H. George, County Attorney, was instructed to appear in the case and secure the State's interests. The estate is involved in other litigation on the part of the heirs and other parties interested. Matter still pending.

TITLE OF CASE.

In the Matter of the Estate of John Collins.
C. H. George, County Attorney, for Treasurer of State.
J. M. Dower, Attorney for Administrator.

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(49) Proceedings to Prevent the Setting Aside of the Appraisement of Property.

ESTATE OF W. V. WILLIAMS, POLK COUNTY:

In this case a motion was filed on June 19, 1899, in the District Court of Polk county, by the attorneys for the estate, to set aside the appraisement made for the assessment of the Collateral Inheritance Tax. On June 27th Mr. John McLennan, County Attorney of Polk county, was instructed to contest the motion. The matter in controversy was that certain property appraised was returned at too high a valuation, and whether or not sundry debts should be allowed and deducted in computing the tax. The matter came on for hearing June 29th. The appraised value of the property agreed upon was $15,080; total amount of debts and expenses allowed to be deducted, $6,135.

TITLE OF CASE.

In the Matter of the Estate of W. V. Williams.
Read & Read, attorneys for Administrator.
John McLennan, County Attorney, for Treasurer of State.

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(50) Action to Collect Tax.

ESTATE OF CHRISTOPHER LAZENBY, WAPELLO COUNTY:

In this case the matter in controversy was the relief of certain legatees from payment of the tax upon various notes given by said legatees to the decedent, the claim being put forward that they were not properly assets of the estate. The State claims the tax upon said notes for the reason that either they are a part of the assets of the estate and are subject to the tax, or if it was the intention of the decedent not to have them collected, they were gifts to said legatees, which likewise subjects them to the tax. On June 30, 1899, Mr. A. W. Enoch, County Attorney of Wapello county, was instructed to take whatever measures were necessary to collect the tax from this estate.

COMPARATIVE STATISTICAL TABLES.

The following comparative statistical tables have been compiled from various sources; chiefly from the records of the Treasury department, but also from other state and national statistical reports. Besides the Treasurer's reports, the reports of the Auditor of state, the reports and records of the Executive Council, state and federal censuses have been resorted to, to obtain data to complete some of the tabulations.

Table No. 214—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1893–95 so far as Relates to Receipts of General Revenue, the Issue of Warrants Against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1893, $412,981.45.

YEAR.	REVENUE COLL'CTIONS	WARRANTS ISSUED.	WARRANTS REDEEMED.
1893.			
July	$ 28,286.04	$ 185,430.99	$ 177,795 88
August	55,207.30	118,055 95	109,700.01
September	40,798 35	114,981 51	124,708 14
Quarter	$ 124,291.69	$ 418,468.45	$ 412,204 03
October	296,301.02	180,144.26	175,237.82
November	118,169.16	79,400 76	80,385.01
December	63,143.66	120,592 06	123,495.97
Quarter	$ 477,613.84	$ 380,137.08	$ 379,108.80
1894.			
January	139,246 08	199,411 90	194,884 60
February	134,603 56	130.059 67	128,220 42
March	138.631 98	130,726.58	133,353.38
Quarter	$ 411,481.62	$ 460,198 15	$ 456,458.40
April	426,531 81	277,685 63	265,383.54
May	143,794.00	92,810.75	99,729.22
June	57,215.01	109,568 96	110,150 64
Quarter	$ 627,540.82	$ 480,065 34	$ 475,263.40
July	55.016 01	228,586.45	209 923.50
August	52,804 45	115,956 11	94,874 61
September	64,275.09	119,100 55	91,308.31
Quarter	$ 172,095,55	$ 463,643 11	$ 396,106.42
October	370,486.56	268,226.54	257,632 00
November	97,783.60	111,168.81	103,167.47
December	78,815 17	170,266 47	168,936.89
Quarter	$ 547,035.33	$ 549,661.82	$ 529,736 36
1895.			
January	117,717 51	198.381.47	160,110.61
February	165,357 21	70,027.00	118,903.00
March	138,677 74	116,283.51	103,253 21
Quarter	$ 421,752 46	$ 384,691.98	$ 377,266 82
April	528,581.58	298,027 67	352,297.68
May	157,236.92	103.954 57	106,601.43
June	56.571 54	138,199.19	139,335.05
Quarter	$ 742,390 04	$ 540,181.43	$ 598,234 16
Grand total	$3,524.251.35	$3,677.047 36	$ 3,624.378 39

Table No. 215—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1895–97 so far as Relates to Receipts of General Revenue, the Issue of Warrants Against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1895, $312,854.41.

YEAR.	REVENUE COLL'CTIONS	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARRANTS ENDORS'D.
1895.				
July	$ 36,626 53	$ 208,117 64	$ 209,208 07	.....
August	59,497 08	113,302.98	109,786.62	.....
September	82,364.95	139,715.17	137,706.13	.....
Quarter	$ 178,488.56	$ 461,135.79	$ 456,700 82	.....
October	437,865.58	289,251.21	339,068 51	.....
November	131,683 03	156,492 01	146,325.04	.....
December	94,542 03	129,511.43	140,187.03	.....
Quarter	$ 664,090 57	$ 575,256.65	$ 626,160.58	.....
1896.				
January	144,563 41	158,007.30	154,726 60	.....
February	147,988.89	184,216 43	175,187.89	.....
March	135,035.99	146,097.58	139,648 12	.....
Quarter	$ 429,538 29	$ 488,471.81	$ 469,571.81	.....
April	546,473 26	307,177.95	317,051 96	.....
May	156,096 42	161,449.88	167,539 57	.....
June	45,549.79	129,377.09	135,218.97	.....
Quarter	$ 748 059.47	$ 598,004 93	$ 619,810.50	.....
July	67,778.63	279,778 22	200,647.04	$ 50,440.00
August	74,794.33	199,542.20	49,118.72	137,889.76
September	61,594 09	183,861 83	69,604.79	148,439 99
Quarter	$ 204,167.05	$ 663,177 25	$ 319,370.55	$ 336,499.75
October	401,920.61	284,449 82	269,913 91	228,752 48
November	175,881.25	278,432.39	120,998.99	230,656 47
December	75,371.89	158,452.57	107,928 34	107,108 68
Quarter	$ 653,173 75	$ 721,334.78	$ 498,841.24	$ 564,512.63
1897.				
January	135,908.12	212,135.38	94,547 00	104,910.38
February	158,109.73	167,989 32	185,012 26	634.53
March	149,205 34	161,586.23	216,550.06	.....
Quarter	$ 442,623.18	$ 541,711.03	$ 496,109.32	$ 105,545.31
April	585,667 91	186,751 63	208,107 57	.....
May	145,317 37	353,494 31	353,135 17	187,272 41
June	50,253.69	142,673 75	129,753 73	66,377.16
Quarter	$ 781,238 97	$ 682,849.69	$ 690,996.47	$ 253,649 57
Grand total	$4,101,379 84	$4,781,571.33	$4,377,561 29	$1,265,346 56

Table No. 216—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1897–99 so far as Relates to Receipts of General Revenue, the Issue of Warrants against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1897, $36,672.96.

YEAR.	REVENUE COLL'CTIONS	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARR'NTS ENDORS'D.
1897.				
July	$ 64,223 31	$ 148,328.12	$ 57,309.69	$101,259 99
August	64,404 33	211,397.51	44,070 97	178,284 31
September	74,043.51	150,561 61	74,665.12	75,371.54
Quarter	$ 202,671.15	$ 510,287.24	$ 176,045 78	$354,915 84
October	488,591 93	125,471.02	416,599.73	112,191 15
November	188,859 24	254,182.74	85,035 53	158,763 50
December	71,157.29	105,160 98	196,626.06	....
Quarter	$ 743,608.46	$ 484,814 74	$ 698,261 32	$270,954.65
1898.				
January	148,198 10	265,691 21	130,539.96	207,264 50
February	181,441.26	262,645.15	147,099.37	112,955 26
March	163,101 82	196,258.46	217,747 26	43,142 46
Quarter	$ 492,741.18	$ 724,594.82	$ 495,376.59	$163,362 72
April	674,192 73	134 641.74	567,767.32	73,861.05
May	167,440.71	249,121 62	89,277.12	176,514 24
June	68,843 67	245,020 67	302,115 40	172,561 32
Quarter	$ 910,477.11	$ 628,784.03	$ 959,159.84	$422,936 61
July	45,421.53	108,818 01	60,639.95	47,118 48
August	122,658.99	115,384.17	34.947 54	67,715 96
September	87,114.81	137,734.31	128,476.16	117,165 69
Quarter	$ 255,195.33	$ 361,931.49	$ 224,063 65	$232,000.[illegible]
October	542,283 81	138,000.41	375,385 87	56,051 38
November	170,138 19	132,048.56	249.850 61	.....
December	94,053.53	191,587.76	87,899 58	130,071 72
Quarter	$ 806,475.53	$ 461,636.83	$ 713,136.06	$186,123.10
1899.				
January	165,476.17	279,410 12	238,833.19	33,568 80
February	192,218.35	156 013.19	163,000.81	.....
March	224,165.72	153,970 86	152,892.95	.....
Quarter	$ 581,860 24	$ 589,394 17	$ 554,526.95	$ 33,568 80
April	712,031 06	125,338 16	536,191.96	.....
May	276,569.61	162,235.07	164,746 89	.....
June	97,773.62	150,978.38	149,574 84	.....
Quarter	$1,086,374.29	$ 438,551 61	$ 850,503.69	.....
Grand total	$5,079,403 29	$4,199,994 98	$4,671,073.88	1,863,861.35

Table No. 217—Showing Summary of the Financial Transac of 1893-95, 1895

MONTHS OF FISCAL PERIOD.	REVENUE COLLECTIONS.			WARRANTS ISSUED.		
	1893-95.	1895-97.	1897-99.	1893-95.	1895-97.	1897-99.
July.	$ 28,226 04	$ 36,636 53	$ 64,223.31	$ 185,430.99	$ 206,117.64	$ 148,328 12
August	55,207 30	59,497.08	64,404.33	118,055.95	113,302 98	211,397.51
September	40,798.35	82,354 95	74,043.51	114,989.51	139,715.17	150,561 61
Quarter	$ 124,291.69	$ 178,488 56	$ 202,671.15	$ 418,468 45	$ 461,135 79	$ 510,287.24
October	296,301.02	437,865.53	$ 483,591 93	180,144 26	289,253.21	$ 125,471.02
November	118,169.16	131,683 02	188,859 24	79,400.76	156,492.01	254,122 74
December	63,143 66	94,542 02	71,157.29	120,592.06	129,511 42	105,169.98
Quarter	$ 477,613.84	$ 664,090 57	$ 743,608.46	$ 380,137 08	$ 575,256 65	$ 484,814.74
January	139,246 08	146,563.41	$ 148,198 10	199,411.90	158,007.80	$ 265,691.21
February	133,603.56	147,998.89	181,441.26	130,059.67	184,216.42	263,645 15
March	138,631.98	135,035.99	163,101.8:	130,726.58	146,097.58	196,256.46
Quarter	$ 411,481 62	$ 429,538.29	$ 492,741.18	$ 460,198 15	$ 488,471.81	$ 724,594.82
April	426,531.81	546,473 26	$ 674,192.73	277,685.63	307,177.96	$ 134,641.74
May	143,794 00	156,036.42	167,440.71	92,810 75	161,449 88	242,121.62
June	57,215.01	45,549.79	68,843 67	109,568 96	129,377.09	245,020.57
Quarter	$ 627,540.82	$ 748,059.47	$ 910,477 11	$ 480,065.34	$ 598,004.93	$ 622,784.03
July	55,016.01	67,778 63	$ 45,421.53	223,586 45	279,773.22	$ 108,812.01
August	52,804.45	74,794 33	122,658.99	115,956 11	199,542.90	115,384.17
September	64,275.09	61,594.09	87,114 81	119,100 55	183,861.83	137,734.31
Quarter	$ 172,095 55	$ 204,167 05	$ 255,195 33	$ 463,643.11	$ 663,177.25	$ 361 931 49
October	370,486 56	401,920.61	$ 542,283 81	268,226.54	284,449.82	$ 128,000.41
November	97,783.60	175,881.25	170,138 19	111,168 81	278,432.39	134,048 66
December	78,815.17	75,371 89	94,053 53	170,266 47	158,452 57	191,567.76
Quarter	$ 547,085 33	$ 653,173 75	$ 806,475.53	$ 549,661.82	$ 721,334.78	$ 461,616.53
January	117,717.51	135,308 12	$ 165,476 17	198,381 47	212,135.38	$ 279,410 12
February	165,357 21	158,109.72	192,218.35	70,027.00	167,989 33	156,012.19
March	138,677 74	149,205 34	224,165 72	116,283 51	161,586.23	153,970.86
Quarter	$ 421,752.46	$ 442,623 18	$ 581,860.24	$ 384,691.98	$ 541,711.03	$ 589,394.17
April	528 581 58	585,667.91	$ 712,031.06	298,027.67	186,751.63	$ 125,238.16
May	157,236 92	145,317.37	276,569.61	103,954.57	253,424.31	163,225.67
June	56,571 54	50.253.69	97,773.62	138,199 19	142,673.75	150,973.29
Quarter	$ 742,390 04	$ 781,238.97	$1,086,374.29	$ 540,181.43	$ 682,849.69	$ 438,551 61
Grand total	3 524,251 85	4,101,379.84	$5,079,403 29	3,677,047 36	4,731,591.32	$4,199,991.93

tions of the Treasury of Iowa for the Biennial Fiscal Periods
–97, 1897-99.

WARRANTS REDEEMED.			WARRANTS ENDORSED.			MONTHS OF FISCAL PERIOD.
1893-95.	1895-97.	1897-99.	1893-95.	1895-97.	1897-99.	
$ 177,795.88	$ 209,208 07	$ 57,309 69	.....	.....	$ 101,259.99	July.
109,700.01	109,786.62	44,070.97	.....	.....	178,284.31	August.
124,708 14	137,706.13	74,665 12	.....	.....	75,371.54	September.
$ 412,204.03	$ 456,700.82	$ 176,045.78	.....	.....	$ 354,915 84	Quarter.
175,227.82	339,088.51	$ 416,599.73	.....	.....	$ 112,191.15	October.
80,385.01	146,885 04	85,035 53	.....	.....	158,763.50	November.
123,495.97	140,187.03	196,626.06	.....	.....	.....	December.
$ 379,108.80	$ 626,160.58	$ 698,261.32	.....	.....	$ 270,954 65	Quarter.
194,884 60	154,736.60	$ 130,639.96	.....	.....	$ 207,264.50	January.
128,220.42	175,187.09	147,099 37	.....	.....	112,955.26	February.
133,353.38	139,648 12	217,747 26	.....	.....	43,143 46	March.
$ 456,458 40	$ 469,571.81	$ 495,376 59	.....	.....	$ 363,362 22	Quarter.
265,383 54	317,051.96	$ 567,767 32	.....	.....	$ 73,861 05	April.
99,729 22	167,539.57	89,277.12	.....	.....	176,514 24	May.
110,150.64	135,218.97	302,115.40	.....	.....	172,561.32	June.
$ 475,263 40	$ 619,810.50	$ 959,159.84	.....	.....	$ 422,936 61	Quarter.
209,923.50	200,647 04	$ 60,639 95	.....	$ 50,440.00	$ 47,118.48	July.
94,874 61	49,118.72	34,947 54	.....	137,569.76	67,715.96	August.
91,208.31	69,604 79	128,476 16	.....	148,429.99	117,165 69	September.
$ 396,106 42	$ 319,370.55	$ 224,063.65	.....	$ 336,439 75	$ 232,000.13	Quarter.
257,532 00	269,918.91	$ 375 385.87	.....	226,752 48	$ 56,051 38	October.
108,167.47	120,998.99	249,850.61	.....	230,656.47	.....	November.
168,986.89	107,928.34	87,899.58	.....	107,103.08	130,071 72	December.
$ 529,736.36	$ 498,841 24	$ 713,136.06	.....	$ 564,512 03	$ 186,123 10	Quarter.
160,110.61	94,547.00	$ 238,633 19	.....	104,910 38	$ 33,568.80	January.
113,908.00	185,012.26	163,000.81	.....	634 83	.....	February.
103,253.21	216,550 06	152,892.95	.....	.....	.....	March.
$ 377,266 83	$ 496,109.32	$ 554,526.95	.....	$ 105,545.21	$ 33,568.80	Quarter.
352,297.68	208,107.57	$ 536,191.96	.....	.....	.....	April.
106,601.43	533,135.17	164,736.89	.....	187,272.41	.....	May.
139,335.05	129,753.73	149,574.84	.....	66,377.16	.....	June.
$ 598,234 16	$ 890,996 47	$ 850,503.69	.....	$ 253,649.57	.....	Quarter.
3,624,378.39	4,377,561 29	$4,671,073 88	....	1,265,346 54		Grand total.

Table No. 219.—Showing Receipts of Taxes at the State Treasury from County Treasurers for the Biennial Periods Beginning with the Biennial Fiscal Period 1885–87.

	1885-87.	1887-89.	1889-91.	1891-93.	1893-95.	1895-97.	1897-99.
Adair	$ 21,389.23	$ 20,220.12	$ 21,656.26	$ 24,224.25	$ 21,300 91	$ 23,509.61	$ 36,610.40
Adams	23,[illegible]26.53	18,448.20	20,155.61	18,423.18	19,536.63	21,759.30	23,444.27
Allamakee	31,392.20	24,560.41	25,662.70	23,856.94	21,297.47	22,985.63	28,385.67
Appanoose	22,090.09	26,189.49	29,877.81	27,240.20	25,169.70	32,196.98	34,043 72
Audubon	15,818 41	17,502 21	20,508.89	16,892 48	18,501.86	21,730.80	24,303.54
Benton	57,859 51	46,369.85	52,753.30	46,253.76	39,652.50	47,961.54	60,180 46
Black Hawk	34,258 33	34,141.32	35,922.61	30,489.44	32,220.52	41,408.34	53,970 85
Boone	29,245 77	31,704 66	35,547.17	31,143 39	34,272 70	42,024.67	46,898.02
Bremer	22,917.20	25,139 20	27,110.50	26,172.04	25,663.54	24,905.53	28,417.91
Buchanan	31,263.97	32,077.61	31,467.80	27,688.40	30,832.96	37,835.10	39,488.56
Buena Vista	20,754.97	22,722.13	18,408.10	20,570.73	21,733.23	26,973.82	33,195.36
Butler	30,973.72	24,544.27	23,878.62	22,579.26	21,699.99	26,237.40	32,517 57
Calhoun	19,218.27	20,475 54	21,449.97	18,959.16	24,365.95	28,857.44	36,011 49
Carroll	19,710.52	21,165.83	23,182.38	19,982.50	19,411.01	25,986.68	30,496.00
Cass	37,630.73	38,184.37	38,206.63	32,188.26	30,694 27	39,134 24	44,688.24
Cedar	38,695 75	42,482.41	40,500 28	33 106.14	34,389.54	40,639 09	46,541.13
Cerro Gordo	18,990 95	19,613.44	17,077 56	24,822.53	21,588.63	27,383 43	30,077.47
Cherokee	23,800 57	24,497.65	26,083.31	21,804.19	24,385.30	28,883.42	35,135.60
Chickasaw	16,759 85	16,888 37	18,153 43	16,293.65	17,487.18	19,740.23	25,963.72
Clarke	22,584.87	20,844 08	21,908.42	19,433.65	21,328 36	23,935.47	27,000.13
Clay	11,446.79	14,771.14	16,158.93	15,802.75	16,626.29	19,233 59	23,884.26
Clayton	33,240.59	39,732.41	38,019.08	29,194.28	29,851 19	34,658.47	38,785 03
Clinton	46,504.69	48,730.73	53,001.76	45,321.16	52,125.30	61,620 08	72,470.47
Crawford	29,094.22	30,655.27	33,400.55	28,227.97	30,827.09	41,745.54	45,439 98
Dallas	30,589 98	31,419.38	32,196 33	29,672 93	31,636.92	41,011 87	46,618.27
Davis	22,961.43	22,160.32	23,919.90	20,975.92	22,668.22	26,277.77	30,524 42
Decatur	28,011.31	29,066 99	30,286.15	25,812.28	28,683.07	33,380.62	33,637.73
Delaware	24,812.41	26,973.09	26,862.61	25,592.72	25,505.51	31,543 39	37,385 42
Des Moines	46,374 68	50,086 09	50,011.09	50,183.54	46,990 39	48,816 16	58,649 93
Dickinson	7,108 36	9,481.46	11,346.47	11,383.99	14,401.34	16,705 96	18,958.46
Dubuque	81,775.11	58,220.98	52,817.45	51,204.81	51,006 84	65,889 84	79,385 80
Emmet	11,081.77	9,593.74	10,251.16	9,989.90	13,049.86	16,814.63	19,059.64
Fayette	37,137.09	36,950.48	38,116.06	33,956.54	37,078 72	43,848 99	50,915.65
Floyd	21,293.13	22,744.80	23,801.43	21,987.33	24,463 04	28,648.05	35,491.77
Franklin	25,756.61	18,347.93	20,083.42	17,583.37	19,933.08	24,426.92	31,116 11
Fremont	27,576 35	28,046 54	29,583.68	24,975.91	28,656 59	34,565.43	39,073.30
Greene	23,136 65	25,868.61	26,137.58	26,514.09	27,814.98	30,052.58	36,425.00
Grundy	18,688.09	18,665.99	20,397.06	15,777.25	18,583.68	23,150.37	27,964.25
Guthrie	23,799.04	24,483.44	23,890.73	20,961.30	24,306.53	29,548 08	34,374.84
Hamilton	23,478.29	24,409.60	25,527.09	22,463.65	25,944.67	31,996 65	36,906.82

Hancock	13,411.91	12,166.63	12,805.98	11,960.50	15,012 88	19,277 68	21,722.01
Hardin	29,753.13	28,516.37	27,724.18	25,522.50	27,890 28	34,950.64	44,552.04
Harrison	29,341.81	30,360.17	34,594.70	33,957 25	33,239 56	40,457.71	43,563 70
Henry	34,023.52	27,494.46	32,535.35	29,498.68	30,940 21	36,699.48	43,296 51
Howard	18,908.55	18,620 57	21,443.60	18,994 11	20,885.34	25,949.74	30,059.51
Humboldt	15,808 39	13,967.27	15,110.54	12,112.54	15,951.81	21,688.95	25,984.84
Ida	14 548.90	17,330 65	18,346 56	16,859.78	19,449.75	22,868.24	26,700.80
Iowa	30,739 69	34,144.25	34,008.90	30,112 66	32,576.31	37,634.77	44,642.76
Jackson	28,987.83	23,171.04	23,951.88	20,449.43	24,428.32	29,598.00	35,806 80
Jasper	41,961.09	40,587.14	45,101 53	43,954 38	42,887.86	51,970.39	60,780.47
Jefferson	29,554.59	31,481.98	32,576 61	28,010.74	28,725.01	36,181.50	35,842 34
Johnson	43,450.87	44,797.74	43,407 99	40,312.07	42,331.77	55,240.80	59,794.15
Jones	33,049.27	37,162.09	38,535.70	34,098 74	36,992.70	39,040 10	47,198.30
Keokuk	30,948.84	33,924.68	34,677.59	32,026 60	34,677.65	41,068 41	43,453.41
Kossuth	17,888.49	17.163 41	18,518 87	19,314.73	26,168 12	37.244.54	44,884.34
Lee	65,596 76	49.747 71	59,694.70	51,695 84	53,479.91	62,697.33	74.030.68
Linn	58,625.72	67,486.96	66.025 94	55,757 39	62,380 15	66,304.44	81,601.89
Louisa	20,420.47	21,812 71	23,592.28	19,318 33	19,198.37	22,639.64	31,445.99
Lucas	18,482 96	22 405 75	24,024.20	20,842.96	20,928.52	30,060.23	30,674.38
Lyon	11,104.92	15 197 26	19.096.09	20,664.83	25,125 08	28,958.55	33,726.56
Madison	32 835.13	28.359 96	29,394 69	26,473.20	28.270 31	35.908.23	41,077.34
Mahaska	36,296 61	39,231.28	41,676 20	36,670.59	43,114.46	49,536 97	57,407.68
Marion	31 897.53	35.881.91	39,141 20	36,326.01	38,923.22	42,739 07	48,918.45
Marshall	40,846.63	40,562 55	44.467 28	37,044.60	40,491.40	40,245 69	48,580.50
Mills	26,937.67	20,642 68	31,537.73	27,207.10	24,896.53	38,496.02	37,438.98
Mitchell	15.679.14	18,566.80	18,473.20	16.170.55	17.796.92	22.585 41	27,463.42
Monona	18.236 19	21,337 39	22.743.54	22,671.89	21,162.26	23,093 20	28.659.53
Monroe	20,707.41	23,656.44	30,362.07	23,259.54	17,357.25	27,537.58	26,953 43
Montgomery	27,766.59	31,260 08	30,493.22	30,592 01	31,247.99	35,479.38	38,824.42
Muscatine	36,310.57	33,601 65	38 512.74	32.533.66	35 687.45	42,701 39	51,360.04
O'Brien	18,310 43	19,489 80	27,661 28	23,786.25	26,670 82	30,924.65	33,507.79
Osceola	13,697.61	14,210.69	15,531 21	13,422.46	15,065 17	17.975.93	29,700.69
Page	40 047 41	44.839.03	45,652.29	40,262 06	43,942.41	50,213 19	55,847.80
Palo Alto	10,998 69	11,734.27	14,428 61	14,539 00	15,849.68	19,999.80	24.465.27
Plymouth	35,421.52	37.432.27	39,663.88	35,302.87	44,059.72	51,234 52	58,489.93
Pocahontas	17.834 31	22.948 65	22 675 55	21,342 11	21,377 07	31,767.71	32,722.05
Polk	88,039.79	108,136.82	105 083.28	104,183.77	108,102 52	133,205.18	164,168.15
Pottawattamie	64.356.94	64,350 47	72,457.71	62,749 13	64,473.77	77,187 08	87.242 28
Poweshiek	37,990 99	38 604.85	40.357 48	34,896 65	35,079.78	39,449.36	42,117.96
Ringgold	19,360 53	20.737.32	24,264.99	20.184.42	21,502.32	24,429.33	28,531 84
Sac	23,428.49	17.370 61	18,807.52	13,433.55	21.339.32	25,349.16	29,735.98
Scott	57,596 56	52.736 34	57,484.12	53,690.13	62,078.16	70.734.17	89,293.10
Shelby	25,290.77	23,378 42	25,973 32	20,152.37	28,377 94	27.921.43	35,603.15
Sioux	26,449.15	30,152.62	32,383 37	31,258 14	34,709.76	42,815.01	50,405.76
Story	26,090.49	25,998 67	27 836.40	25,574 40	34,721.36	37,0 4.30	44,442.75
Tama	41,834 86	41,068 49	40,184.00	35,398.98	36,718 76	41,415 86	45,867.55
Taylor	30,668.85	25,948.20	28,125 21	24,884 06	24,336 95	29,078.21	33,305.46
Union	23,333.25	23.934 29	24,071.59	22,641.42	22,136 77	26,764.18	33,088.68
Van Buren	24,971.64	25,198.50	26,706.48	24,069 23	25,611.28	27,549.20	33,423 10
Wapello	33,229.37	36,739.00	42,342.49	40,094.62	47,397.11	56,742.16	62,611.17

Table No. 219—CONTINUED.

	1885-87.	1887-89.	1889-91.	1891-93.	1893-95.	1895-97.	1897-99.
Warren	28,866.90	30,152.23	33,176 44	27,251.83	26.871.65	31,684 32	43,839.10
Washington	32,293.39	35,126.66	36,255.06	33,930.53	36,642.41	43,233.05	49,555.54
Wayne	26,781 74	28,384.65	29,859 99	27,331.14	29.794.95	32,432 52	36,630 78
Webster	28,886 64	31,648.08	34,502.52	28,309.34	35,193.84	45,422.15	52,976.80
Winnebago	12,950.55	11,264.40	15,499.09	15,036.75	18,534 26	18,461 92	24,864.04
Winneshiek	27,842.28	30,270.48	33,863.35	27,167.20	23.631 92	34,631.16	36,551.73
Woodbury	48,999 88	58,590 56	104,955.06	99,274.99	96,366 06	39,554.46	88,495 59
Worth	11,467 75	11,679 66	12,051.25	9,968.58	12,383.25	17,495 03	19,724.67
Wright	18,516.74	17,640.81	17,495.74	15,152.75	19,436 90	25,933 76	29,728.09
Total	$2,882,179.27	$2,919,386.33	$3,120,287 96	$2,829,087.74	$3,014,631 80	$3,559,964 92	$4,167,262.23

E No. 218

URSEMENTS OF

sury of Iowa, since 1

	EXPRESS TAXES.	FEES.	PERCENTAGE. State Levy.	PERCENTAGE. Corp. & Miscel. Taxes.	BIENNIAL PERIODS.
--	----------	----------	100.0	-------	-----1846-48
--	----------	----------	81.4	18.6	-----1848-50
--	----------	----------	100.0	-------	-----1850-52
--	----------	----------	91.7	8.3	-----1852-54
--	----------	----------	79.7	20.3	-----1854-56
--	----------	----------	100.0	------	---------1857
--	----------	----------	100.0	------	-----1857-59
--	----------	----------	100.0	-------	-----1859-61
--	----------	----------	100.0	-------	-----1861-63
--	----------	----------	100.0	------	-----1863-65
--	----------	----------	100.0	-------	-----1865-67
--	----------	----------	99.1	.9	-----1867-69
-	----------	$ 23,132.91	96.2	3.8	-----1869-71
--	----------	34,564 37	91.1	8.9	-----1871-73
--	----------	36,805.24	91.5	8.5	-----1873-75
--	----------	40,596.84	91.9	8.1	-- -1875-77
--	----------	43,587 91	92.6	7.4	-----1877-79
--	----------	51,431.84	91.9	8.1	-----1879-81
--	----------	62,569 71	90.5	9.5	-----1881-83
--	----------	61,068.47	87.8	12.2	-----1883-85
--	----------	67,407.36	90.8	9.2	-----1885-87
9	----------	74,023.16	90.0	10.0	-----1887-89
3	----------	78,760.19	88.9	11.1	-----1889-91
5	----------	95,746.52	76.9	23.1	---.1891-93
--	----------	101,155.60	85.6	14.4	-----1893-95
2	----------	121,749.37	86.9	13.1	-- -1895-97
5	$ 12,179.71	222,399.24	79.8	20.2	-----1897-99

RIOTT,

Treasurer of State.

Table No. 223.—Showing Expenses of Various State Offices and Departments, Inclusive of Salaries, Expenses for Clerical Help, etc., as Shown by Warrants Drawn on the State Treasury, Beginning with the Biennial Fiscal period, 1880–81.

	1880-1881.	1881-1883.	1883-1885	1885-1887	1887-1889.	1889-1891.	1891-1893.	1893-1895.	1895-1897.	1897-1899.
Governor	$ 16,685.07	$ 13,431 49	$ 17,659 28	$ 18,513 65	$ 19,831.92	$ 20,002 72	$ 16,593 24	$ 20,412.21	$ 21.296.79	$ 21.686 27
Auditor of State	11,552 91	11,424.41	15,254 89	18,271 80	17.167.14	20,722 99	19,694.00	20,675.00	22,657.09	23,692.66
Treasurer of State	9,053.70	7,516 60	8,983 27	9,315 02	10,385 01	11,779 48	11,300 00	11,370.00	11,861.59	14,861.98
Secretary of State	8,679.50	9 187.22	13,039.52	16,687 07	14,964 81	19,029 17	18,372.07	21,188.75	22,039.10	20,047.60
Railroad Commissioners	20,354 33	20,241.03	33,068 13	32,930.18	33,546.15	28,465.60	27,436.74	26,695.54	27,659.11	24,028.17
Superintendent of Public Instruction	8,818.00	7,925 94	9,864 23	10,394.28	9,835 39	12,620.81	11,670 65	12,710 96	12,529.00	11,359.02
Clerk of Supreme Court	7,097 00	6,362 30	7,669 29	9 537.68	9,348.65	10,748 37	10,082.46	9,937 50	10,504.00	11,450.01
Supreme Court Reporter	2,000 00	3,500.00	4,000.00	4,000 00	4,000 00	4 000 00	1,500 00	4,500.00	4,500 00	7,300 00
Supreme Court Judges	43,079 18	36,375 52	40,935 35	45,515 63	40,269 52	42,725.29	42,102.84	47,209 99	50,592 56	51,568.59
District Judges	131,893.58	121,398 54	142,598.29	173,433 34	217,455.19	229,033 87	229,000.44	240,262.48	249,819 59	259,427 18
Attorney-General	4,065 00	4,463 55	5 479.40	7,073.80	7,634 21	11,268.74	12,917.00	12,342.83	13,073.18	13,093 64
Adjutant-General	3,285.25	3,874.90	3,999.86	4,707.21	5,106 60	5,824 58	6,544 32	7,619.84	7,695.59	9,896.61
Labor Commissioner	.....	.....	.....	....	3,587 73	4,553 19	4,076 62	5,250.35	5,733.54	5,696.92
Mine Inspectors	1,512 50	2,750 00	3,880 53	7,354.31	9,643.38	11,778 33	2,671.76	12,436.73	12,620 55	11,220.60
Dairy Commissioner	.....	.....	.....	.....	5,516.89	6,078 52	9,416 41	9,132.33	10,500.70	9,320.51
Board of Health	3,945.77	7,359.62	10,225 50	9,582.56	9,957.63	10,441 12	10,509.96	10,379.77	9,493.21	10,055.81
State Printer	33,345.15	38,707 17	58,234.32	60,046.68	64,491 89	48,857 27	56,690.82	59,675.36	82,825.40	54,991.32
State Binder	23,938 68	22,034 60	42,728.44	43.862 75	44,225 76	27,746.34	32,047.24	32,977 70	50,294.15	37,493.37
Veterinary Surgeon	.....	.....	4,555.41	9,606 98	5,882.18	5,141.96	5,885 43	6,689.60	5,962.31	7,823.25
State Librarian	2,374.90	3,249 89	4.932 66	5,348.23	4,983.26	5,416.63	5,324.91	5,279.91	5,519.97	7,117.5

Table No. 225.—Showing State and Local Tax Levies since 1870.

(Compiled from Records of the Executive Council and State Auditor's reports.)

YEAR.	State levy—mills.*	State taxes.	Insane taxes.	County taxes.	County school taxes.	District school taxes.	Corporation taxes.	Special taxes.	Total taxes.
1870	2	$ 611,207.67	$ 163,133.79	$ 2,351,751 76	$ 348,003.83	$ 3,865,468.22	$ 820,023.70	$ 1,712,096.79	$ 9,371,685 76
1871	2	697,252.29	217,381,73	2,492,859 34	390.867.71	4,005,962.30	252,360.01	3,210,878.75	11,367,562.13
1872	2	909,464 65	217,691.13	2,526,880.88	402,435.11	3,954,210.89	340,359.81	2,360,883 02	10,711,925 49
1873	2 5	733,046 68	177,747.79	2,501,776.12	417,989.80	3,979,147.57	401,446.60	1,149,297 23	9,360,451 79
1874	2	745,021 97	181,241.18	2,706.796.98	510,949.46	3,856,697.47	350,524 31	1,668,788.23	9,547,408 07
1875	2	793,739.05	208,212 73	3,083,739 91	437.152.80	4,224,846.78	561,780.14	979,450 36	10,288,721.77
1876	2	805,890 47	237,383.79	3,280,284 37	537,065.67	4.192,286 52	542,310 74	1,134.540 83	10,699,762.39
1877	2	804,980.46	253,255.84	2,235,908.94	433,629.14	4,026,165.02	728.920 91	1,078,834 58	10.561,694 89
1878	2	803.653 49	229,965.30	3,212,620.83	423,139.20	3,774,874.89	1,250.983.99	1,068,441 88	10,763,602 57
1879	2	795,547 93	188,462 20	3,025,894.77	409,113.58	3.428,110.30	620.915.31	1,677,996 95	10,146,011.04
1880	2	831,823.34	186,017.70	3,165,001 12	409,465 03	3,662,203.55	642,644 06	1.560,828 34	10,457,983 14
1881	2	841,195.44	239,071,60	3,687,156 36	435,431.02	4,114,647.34	741.503 51	1,134,570 94	11,183,576.21
1882	2	1,075,822.65	253,375.87	3,821,352 48	431,642.83	4,660,175 76	912,643.82	1,046,480.28	12,201,493 69
1883	2	1,146,582.78	249,114.53	4,476,867.39	467,175.57	5.188,002 85	985.364.56	748,142 59	13,261,251.37
1884	2.5	1,148,396.23	267,638.34	4.731,223 34	468,496.22	5,435,592 44	1,517,923.71	419.612 31	13.978,912 63
1885	2 5	1.201,791.19	291,256.31	5,018,993 21	486,760.46	5,605,788 55	1,580,694.66	116,213 73	14,430,547.40
1886	2,5	1,202,519.63	328.240 51	5.076,877.67	486,007.73	5,^27,773.79	1,627,423.79	704.017.54	14.953,060 65
1887	2 5	1,237,546 94	307,322 40	4.957,043.75	500,315 77	5,452,895.17	1,484,903 32	386,789 96	14.278,817 31
1888	2.5	1,248,100 77	303,918,84	5.041,491.42	576,188 89	5,355,393 26	1,348.585.40	858,607 76	14,732,286 34
1889	2.5	1.299,939.77	341,361 69	5,036,636.95	524,677.92	5,441,807 80	2,293,740 86	545,143 75	15.483,328.74
1890	2 5	1,297.872.85	348,087 33	5,107,000 27	520,895 85	5.500,862.83	2,405.156.65	384,098.27	15,563,974.05
1891	2 5	1,050,772 98	408,337.14	5.110,429.28	518,863.90	5.904.066 40	2,513,391.22	537,220 51	16,043.061.41
1892	2	1,061,102 08	447,206.32	5,326,370 71	529,713.88	6,182,313.55	2,566,192 58	766.772.23	16,889,671.34
1893	2	1,124,791.80	469.971.03	5,646,483.52	565,626.57	6,862,223 45	2.697,015.05	931,385.12	18,297,497 54
1894	2	1,388,226.12	418,410.21	5,533,886.52	548.963.97	6,852,212 61	2,871,423 67	881,340.65	18,497,483.75
1895	2.5	1,384,704 22	430,504.57	5,666,365 77	556,973.86	6,971,530 52	3,171,722 41	604,106.14	18,785,907.49
1896	2 5	1,546,143.02	423,479 46	5,365,840 90	552,349 63	6,999,425.63	2,908,108.03	789,183,03	18.584,429.67
1897	2.8	7,589,853.70	450,348.46	5,137,030 92	549,405.46	6,739,935.42	2,878,465.23	1,008,955 61	18,353,994.81
1898	2 9	1.792,499 26	387,130.90	5,151,655.07	534,802.74	6,865,076.39	3,127,782.24	838,534.00	18,592,480.60

*The rate given was assessed the year preceeding, by the Executive Council, but was collected the year indicated in table.

48.8	316,074	50.
------	------	------
------	1,819	------
4.4	$ 917,910	15
17.8	118,564	7.
2.3	119,549	-9.
1.0	67,536	2.
333.3	51,039	283.
117.9	7,222	22.
-6.0	250	-75.
9.1	142,117	-1.
23.1	202,801	8.
14.4	$ 709,078	7

Table No. 226.—Showing Treasury eipts and Disbursements and Legislative Appropriations for Calendar Years Since 1880.

YEARS.	Receipts of revenue.	Percent increase or decrease.	Disbursement of revenue.	Per cent increase or decrease.	Legislative appropriat'ns.	Per cent increase or decrease.
1880	$1,071,606 86	....	$1,075,491.39		$1,116,270 49	.....
1881	1,060,484.82	- 1.0	1,021,092 93	- 5.0	883,021 59	- 20.9
1882	1,114,705 07	5.1	1,096,543.36	7.3	1,285,932.04	45.6
1883	1,351,394 66	21.0	1,226,451 80	11 9	1,271,890 46	- 1.1
1884	1,602,708.50	18.6	1,422,089.11	15.9	1.832,163.35	44.0
1885	1,435,763 94	-10.4	1,322,656.46	- 6 9	1,417,296 98	- 22.6
1886	1,624,996 47	13.2	1,687,775 27	27.6	1.633,500.56	15.2
1887	1,601,824 37	- 1.1	1,604,998.61	- 4.9	1,308,072 00	- 20.0
1888	1.667,723.03	4.1	1,684,810 59	4.9	1.571 904 88	20.3
1889	1,713.061.41	2.7	1,727,470.14	2 5	1,330,612.38	- 15 3
1890	1,776,488 60	3.7	1,651,186 58	- 4 4	1.580,405 80	18.7
1891	1,782.566.18	.3	1,649.330.75	- .1	1.671,871.91	5.8
1892	2,039.533.05	14.4	2.042.821.08	23.8	2,044.076 99	22.2
1893	1.600.207 06	-21.5	1,595,926 55	-21.8	1,592,932.68	- 22.0
1894	1,758.203 32	9.8	1.857.564 62	16 4	1.953 568 42	22.6
1895	2,006.721.63	14 1	2,058,362.38	10.8	1,961.265.85	.4
1896	2,034,938.56	1.4	1.907,594 10	- 7 2	2.470.988 27	26.0
1897	2,170,141.76	6.6	2.261,412 89	18.5	2,098,858.82	- 15.0
1898	2 464,889.15	13.5	2.391.736.14	5 8	2.176,947 17	3.7

Table No. 227.—Showing Indebtedness of the State of Iowa, on January 1, of each Calendar year.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	YEAR.
1847	$ 30,000.00	10						
	25,000 00	8	$ 55,000.00					1847
1848	30,000 00	10						
	25,000 00	8	55,000,00					1848
1849	52,442 05	10						
	25,000 00	8	77,442 05					1849
1850	52,442.05	10						
	25,000.00	8	77,442.05					1850
1851	52,442 05	10						
	25,000.00	8	77,442 05					1851
1852	54,795 75	10						
	25,000.00	8	79,795.75					1852
1853	54 795 75	10						
	25,000 00	8	79,795.75					1853
1854	54,795.75	10						
	25,000 00	8	79,795 75					1854
1855	54,795 75	10						
	25,000 00	8	79,795.75					1855
1856	91,442 05	10						
	25,000 00	8	116 442.05					1856
1857	122,295.75	10	122,295.75					1857
1858	122,295 75	10						
	200,000.00	7	322,295.75					1858
1859	122,295 75	10						
	200,000.00	7	322,295 75	$106,608 49	$ 428,904.24	$ 17,483.66	$411,420.58	1859
1860	122,295 75	10						
	200,000 00	7	322,295 75	27,831.40	350,127.15	10,516.37	339,610 78	1860
1861	122,295.75	10						
	500,000 00	7	622,295 75	146,031.40	768,337.15	37,924.22	730,412.93	1861
1862	122,295 75	10						
	500,000 00	7	622,295 75	96,734 52	719,030.27	39,456.59	679,573 68	1862
1863	122,295.75	10						
	500,000 00	7	622,295 75	74,729.23	697,024 98	40,086.88	656,938 10	1863
1864	122,295 75	10						
	500,000.00	7	622,295.75	24,766.14	647,061.89	183,751.24	453,310 65	1864
1865	122,295.75	8						
	500,000 00	7	622,295.75	33,975.88	656,271.63	253,450.95	402,820 68	1865
1866	122,295 75	8						
	500,000.00	7	622,295 75	5,668.88	627,964.63	336,979.65	290,984 98	1866
1867	122,295.75	8						
	500,000 00	7	622,295.75	39,768 83	662,064.58	6,494.29	655,570.29	1867
1868	234,498 01	8						
	300,000.00	7	534,498 01	21,402.64	555,900.65	108,486 02	447,414.63	1868
1869	234,498.01	8						
	300,000 00	7	534,498 01	27,866.76	562,364.77	27,830.23	534,534.54	1869
1870	234,498 01	8						
	300,000 00	7	534,498.01	33,312 40	567,810.41	298,434.95	269,375.46	1870
1871	234,498.01	8						
	300,000 00	7	534,498.01	27,461 03	561,959.03	39,214.45	522,744.58	1871
1872	234,498 01	8						
	300,000.00	7	534,498 01	29,607.71	564,105.72	64,746.16	499,359 56	1872
1873	234.498.01	8						
	300,000.00	7	534,498.01	204,812.75	739,310.76	334.05	738,976.71	1873
1874	234,498.01	8						
	300,000.00	7	534,498.01	40,865.08	575,363.09	28,323 03	547,040.06	1874
1875	234,498 01	8						
	300,000.00	7	534,498.01	56,088.50	590,586 51	21.58	590,564.93	1875
1876	234,498.01	8						
	300,000.00	7	534,498.01	112,331.17	646,829.18	680.16	646,149.02	1876
1877	234,498.01	8						
	300,000.00	7	534,498.01	333,737.71	868,235.72	2,874.40	865,361.32	1877
1878	234,498 01	8						
	300,000 00	7	534,498 01	396,329 04	930,827 05	523.67	930,304 38	1878
1879	234,498 01	8						

TABLE No. 227.—CONTINUED.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	YEAR.
1879.....	$300,000.00	7	$534,398 01	$337,730 35	$ 872,228 36	$ 12,719.58	$359,508.78	1879
1880.....	234,498.01	8	.....	.....	.....	.....	.....	
	300,000.00	7	534,498 01	113,974.16	648,472 17	3,884.43	644,587.74	1880
1881.....	234,498.01	8	.....	.....	.....	.....	.....	
	2,500.00	7	.....	.....	.....	.....	.....	
	125,000.00	4	361,998.01	158,956.54	520,954 55	.....	520,954.55	1881
1882.....	234,498.01	8	.....	.....	.....	.....	.....	
	100,000.00	4	334,498 01	25,283.56	359,781.57	24,883 56	332,898 01	1882
1883.....	234,498.01	8	234,498 01	215,543.97	450 041.98	15,951 87	434,090.11	1883
1884.....	234,498.01	8	234,498 01	256,719.81	491,217.82	35,137 65	456,080 17	1884
1885.....	234,498.01	8	234,498.01	670,562.74	905,060.75	6,530 54	898,530.21	1885
1886.....	234,498.01	8	234 498 01	817,858.13	1,052,356 14	109,961.45	942,394.69	1887
1887.....	234,498.01	8	234,498.01	797,719.13	1,032,217.14	47,703 21	984,513.93	1887
1888.....	234,498.01	8	234,498.01	546,912.80	781,410 81	42,490.98	738,919.83	1888
1889.....	234,498.01	8	234,498 01	469,588.76	704,086.77	41,839 63	662 247.14	...1889
1890.....	234,498 01	8	234,498.01	95,523.78	330,024.79	20,108.79	309,916.00	1890
1891.....	234,498.01	8	234,498 01	27,994.90	262,492.91	152,739 91	109 753.00	1891
1892.....	234,498.01	8	234,498.01	30,419.87	264,917 88	223,077.14	41,840.74	1892
1893.....	.....	....	.....	31,567.85	31,567.85	215,527.70	.....	1893
1894.....	.....	....	.....	28,563.98	28,563 98	218,665.12	.....	1894
1895.....	.....	...	.....	134,055.08	134,055.08	123,355 08	10,700.00	1894
1896.....	.....	..	.....	33,061 41	33,061.41	72,425 68	.....	1896
1897.....	.....	....	.....	593,457 10	593,457.10	196,383 40	397,073.70	1897
1898.....	.....	....	.....	579,966 77	579,966.77	100,130.65	479,836 12	 1898
1899.....	.....	...	.....	400,012.71	400,012.71	184,345.92	215,666.79	1899

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REPORT

OF THE

SECRETARY OF STATE

RELATING TO

CRIMINAL CONVICTIONS

FOR THE YEARS 1898 AND 1899.

G. L. DOBSON, Secretary of State

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1899.

STATE OF IOWA,
OFFICE OF SECRETARY OF STATE,
DES MOINES, November 30, 1899.

To his Excellency, LESLIE M. SHAW, *Governor of the State of Iowa:*

SIR—In compliance with law, I have the honor herewith to report an abstract of the criminal prosecutions in the several counties of the state for the years 1898 and 1899, as returned to this office by the Clerks of the District Court, pursuant to the provisions of section 69 of the Code.

G. L. DOBSON,
Secretary of State.

CRIMINAL CONVICTIONS IN 1898.

ADAIR COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Keeping a gambling house	Fined $50 and costs	Liveryman	Yes	Not stated	Good.
1	Petition for removal from office	Office vacated	County auditor	Yes	Not stated	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 50.00
Total amount of fines collected and paid into the county treasury during the year 50 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 589.50
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 600.00

H. G. LYNCH, *Clerk of District Court.*

ADAMS COUNTY.

1	Assault and battery	Fined $150	Farmer	Yes	Not stated	Good.
1	Assault with intent to commit rape	Penitentiary 5 years	Farmer	Yes	Not stated	Bad.
4	Keeping a nuisance	3 fined $500 or Co. jail 150 days 1 fined $500 or Co. jail 90 days	1 bum 1 none 1 physician. 1 hotelkeeper.	4 yes	4 not stated	1 bad. 3 fair.
5	Larceny	1 penitentiary 4 years 2 penitentiary 3 years 1 penitentiary 1 year 1 county jail 6 months.	3 laborers 1 blacksmith 1 none	5 yes	5 not stated	3 fair. 1 good. 1 bad.

ADAMS COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year	$ 1,450 00
Total amount of fines collected and paid into the county treasury during the year	150.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	829 55
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	500.00

W. C. McCLELLAND, *Clerk of District Court.*

ALLAMAKEE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery	Fined $15	Laborer	Yes	German	Fair.
1	Assault with intent to commit rape	Industrial school	Not stated	Yes	American	Bad.
1	Assault with intent to inflict great bodily injury	Fined $25	Farmer	Yes	American	Good.
2	Breaking and entering a building with intent to commit a public offense	2 county jail 3 months	2 farmers	2 yes	2 American	1 bad. 1 fair.
1	Contempt of court	Fined $25	Merchant	Yes	Irish	Good.
1	Incest	Penitentiary 10 years	Farmer	Yes	Irish	Bad.
1	Obstructing highway (misd'mr)	Fined $1	Farmer	Yes	Irish	Good.
1	Obtaining property under false pretenses	Fined $25	Farmer	Yes	German	Good.

Total amount of fines imposed by the district court of said county during the year	$ 91.00
Total amount of fines collected and paid into the county treasury during the year	41.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during year	4,537.21
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	2,095.85

W. O. BOCK, *Clerk of District Court.*

APPANOOSE COUNTY.

2	Burglary	2 penitentiary 2 years	2 none	2 yes	2 English	2 bad.
1	Disturbing the peace	Fined $5	Restauranteur	Yes	American	Bad.
2	Keeping a gambling house	2 fined $50	1 carpenter 1 not stated	1 yes 1 not stated	1 American 1 not stated	2 bad.
3	Larceny	1 penitentiary 4 years 1 penitentiary 14 months 1 fined $20.	1 carpenter 2 farmers.	3 yes	3 American	3 bad.
19	Nuisance	1 fined $1,000 3 fined $500 14 fined $300 1 fined $50	18 saloonkeepers 1 teamster	10 yes 9 not stated	7 American 5 English. 1 Irish. 6 not stated	19 bad.

Total amount of fines imposed by the district court of said county during the year	$ 6,875.00
Total amount of fines collected and paid into the county treasury during the year	208.80
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	7,107.28
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,180.00

D. R. GUERNSEY, *Clerk of District Court.*

AUDUBON COUNTY.

1	Assault	County jail 23 days	Laborer	Yes	American	Bad.
1	Misdemeanor	Fined $35 or county jail	Laborer	Yes	American	Bad.
1	Nuisance	Fined $50 or county jail	Laborer	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year	$ 85.00
Total amount of fines collected and paid into the county treasury during the year	----------
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	204.17
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	600.00

H. D. WOODWARD, *Clerk of District Court.*

BENTON COUNTY.

No. convicted	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault with intent to commit great bodily injury	County jail 6 months	Tramp	Unknown	Unknown	Unknown.
7	Burglary	1 penitentiary 6 years	4 laborers	4 yes	3 unknown	1 unknown.
		2 penitentiary 3 years	2 tramps	1 no	2 German	4 bad.
		1 penitentiary 18 months	1 baker	2 unknown	1 American	2 good.
		3 penitentiary 1 year			1 Afr.-Am.	
3	Larceny	1 penitentiary 3 years	2 laborers	1 unknown	1 German	1 good.
		1 fined $90	1 unknown	2 yes	2 unknown	2 unknown.
		1 fined $50.				
1	Murder	Penitentiary for life	Banker	Yes	Bohemian	Bad.
15	Nuisance	1 fined $1,000 or Co jail 300 days	12 saloonkeepers	14 yes	10 German	14 bad.
		6 fined $350 or Co. jail 105 days	1 housewife	1 unknown	2 American	1 unknown.
		8 fined $300 or Co. jail 95 days	1 none		2 unknown	
			1 laborer		1 Norweg'n	

Total amount of fines imposed by the district court of said county during the year	$ 5,640.00
Total amount of fines collected and paid into the county treasury during the year	2,390.35
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	5,016.93
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,192.57

B. F. MOSSMAN, *Clerk of District Court.*

BLACK HAWK COUNTY.

1	Adultery	Fined $100 and Co jail 4 mos	Laborer	Yes	American	Fair.
1	Arson	Penitentiary 5 years	Schoolboy	Yes	American	Fair.
1	Assault with intent to commit rape	Penitentiary 4 months	Laborer	Yes	American	Fair.
4	Burglary	1 penitentiary 3 months	3 laborers	4 yes	2 American	3 bad.
		1 county jail 30 days and costs	1 tramp		1 Scotch	1 fair.
		2 fined $63 and costs, county jail 90 days			1 Irish.	

1	Forgery	Penitentiary 4 months	Laborer	Yes	American	Fair.
1	Incest	Penitentiary 2 years	Farmer	Yes	German	Bad.
1	Larceny	Penitentiary 1 year	Laborer	Yes	American	Fair.
1	Larceny from a building	County jail 30 days and costs	Laborer	Yes	American	Fair.
5	Nuisance	5 fined $300 and costs	4 saloonkeepers 1 druggist	5 yes	2 German 2 Dane 1 French.	3 fair. 2 bad.

Total amount of fines imposed by the district court of said county during the year	$ 1,726 00
Total amount of fines collected and paid into the county treasury during the year	426.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,898.91
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,000.00

H. D. WILLIAMS, *Clerk of District Court.*

BOONE COUNTY.

1	Assault with intent to commit manslaughter	Penitentiary 1 year and costs	Farmer	Unknown	American	Bad.
5	Assault with intent to commit murder	2 penitentiary 10 yrs. and costs 1 penitentiary 3½ yrs. and costs 1 penitentiary 2½ yrs. and costs 1 fined $75 and Co. jail 20 days	2 laborers 2 tramps 1 coal miner	2 unknown 3 yes	3 American 1 Irish 1 Swede.	3 bad. 2 fair.
4	Assault with intent to inflict great bodily injury	2 fined $40 and costs 1 county jail 1 year and costs 1 county jail 10 mos. and costs	1 laborer 1 tramp 2 railroad men	4 yes	1 Swede 2 American 1 Irish.	3 fair. 1 bad.
1	Bigamy	Penitentiary 1 year and costs	Farmer	Unknown	Unknown	Bad.
2	Burglary	1 penitentiary 2 years and costs 1 county jail 3 months and costs	1 tramp printer 1 coal miner	1 unknown 1 yes	1 American 1 Swede.	2 bad.
1	Embezzlement	Penitentiary 3½ years and costs and fine $7,500, and forever disqualified to hold public office under laws of state of Iowa	County treasurer	Yes	American	Good.

BOONE COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
4	Larceny	1 penitentiary 3 years and costs	2 farmers	2 unknown	2 Bohemi'n	3 bad.
		2 penitentiary 2 years and costs	1 tramp	2 yes	1 Irish	1 fair.
		1 county jail 20 days and costs	1 servant		1 Afro-Am.	
2	Larceny (petit)	2 county jail 30 days and costs	2 tramps	2 yes	2 American	2 bad.
1	Malicious mischief	Penitentiary 1 year and costs	Coal miner	Unknown	American	Bad.
1	Manslaughter	Penitentiary 1 year and costs	Old soldier	Yes	American	Fair.
1	Nuisance	Fined $325 and costs	Laborer	Yes	Unknown	Bad.
1	Selling mortgaged property	Penitentiary 11 mos. and costs	Laborer	Yes	Irish	Bad.
1	Swindling	Fined $200 and costs and county jail 60 days	Tramp	Unknown	Afro-Am	Bad.
1	Uttering a forged instrument	Penitentiary 18 mos. and costs	Railroad man	Unknown	Irish	Unknown.

Total amount of fines imposed by the district court of said county during the year ..... $ 8,180.00
Total amount of fines collected and paid into the county treasury during the year 80.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 7,912.05
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 800.00

E. HARNER, *Clerk of District Court.*

BREMER COUNTY.

1	Assault and battery (appeal)	Fined $10 a costs	Laborer	Yes	Irish	Fair.
3	Burglary	2 penitentiary 3 mos. and costs	2 farmers	3 yes	3 American	3 fair.
		1 industrial school	1 schoolboy.			
2	Murder second degree	1 penitentiary 20 yrs. and costs	1 farm hand	2 yes	2 American	2 fair.
		1 penitentiary 12 yrs. and costs	1 not stated.			

Total amount of fines imposed by the district court of said county during the year ..... $ 10.00
Total amount of fines collected and paid into the county treasury during the year 10.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during year 1,325 67
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 787.47

THEO. POCKELS, *Clerk of District Court.*

BUCHANAN COUNTY.

2	Breaking and entering a car	2 sentence suspended	2 laborers	2 yes	1 English 1 American	2 fair.
1	Larceny	Penitentiary, insane dept.	Laborer	Not stated	American	Fair.
1	Perjury	Sentence suspended	Laborer	Yes	English	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $.....
Total amount of fines collected and paid into the county treasury during the year 266 61
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during year 2,001.85
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 832.90

H. C. CHAPPELL, *Clerk of District Court.*

BUENA VISTA COUNTY.

1	Breaking and entering railroad car	Fined $100 and costs and county jail 1 day	Laborer	Yes	German	Bad.
2	Burglary	1 penitentiary 3 years 1 county jail 2 months	2 not stated	2 yes	1 American 1 Irish	1 not stated 1 good.
1	Keeping a gambling house	Fined $50 and costs	Restauranteur	Yes	Sc'ndin'v'n	Good.
2	Libel	1 fined $500 and costs 1 fined $300 and costs	1 editor 1 retired farmer	2 yes	1 American 1 not stated	2 good.

Total amount of fines imposed by the district court of said county during the year ..... $ 950.00
Total amount of fines collected and paid into the county treasury during the year 574 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,401.21
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 779.11

S. C. BRADFORD, *Clerk of District Court*

BUTLER COUNTY.

2	Burglary	2 penitentiary 3 years at hard labor	2 laborers	2 yes	2 American	2 bad.
1	Larceny	Fined $25 and costs or county jail 7 days	Farmer	Yes	American	Bad.

BUTLER COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year	$ 25 00
Total amount of fines collected and paid into the county treasury during the year	25.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,654.42
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	548 20

W. C. THOMPSON, JR., *Clerk of District Court.*

CALHOUN COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Larceny (grand)	1 penitentiary 2 years 1 penitentiary 18 months 1 penitentiary 14 months.	2 farmers 1 not stated.	3 yes	3 American	3 bad.
2	Nuisance	2 fined $300 or Co. jail 3 mos.	2 saloonkeepers.	2 yes	1 German 1 American	2 bad.

Total amount of fines imposed by the district court of said county during the year	$ 600.00
Total amount of fines collected and paid into the county treasury during the year	30.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,070.92
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	650.00

FRED RUSSELL, *Clerk of District Court.*

CARROLL COUNTY.

1	Arson	Penitentiary 8 years	Horse dealer	Yes	American	Bad.
2	Placing obstruction on Ry. track	2 fined $10 and Co. jail 10 mos.	2 none	2 yes	1 American 1 Afro-Am	1 good. 1 fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 20.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... 5,554.34
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 756.85

F. H. SINCLAIR, *Clerk of District Court.*

CASS COUNTY.

1	Adultery	Penitentiary 15 months	Laborer	Yes	American	Bad.
5	Burglary	1 penitentiary 2 years	3 laborers	5 yes	3 American	2 bad.
		1 penitentiary 18 months	1 farmer		1 Afro-Am	3 fair.
		1 county jail 4 months	1 schooboy		1 German.	
		1 county jail 3 months.				
		1 Co. jail 1 month and $100 fine.				
1	Illegal voting	County jail 7 days and fine $25	Farmer	Yes	Irish	Fair.
1	Keeping house of ill fame	Penitentiary 8 months	Stock dealer	Yes	American	Fair.
2	Larceny	2 county jail 30 days	1 laborer	2 yes	1 American	2 bad.
			1 bootlegger		1 German.	
7	Nuisance	5 Co. jail 3 months and fine $300	2 farmers	7 yes	2 German	1 bad.
		1 Co. jail 30 days and fine $300	1 bootlegger		4 American	6 fair.
		1 fine $300	1 land agent		1 Irish.	
			1 hotel clerk.			
			1 laborer.			
			1 druggist.			

Total amount of fines imposed by the district court of said county during the year ..... $ 2,225.00
Total amount of fines collected and paid into the county treasury during the year 1,325 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... 1,308 06
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 850.00

W. H. MCCONVILL, *Clerk of District Court.*

CEDAR COUNTY.

2	Assault and battery	1 fined $25 or Co. jail 7 days	1 insurance agent	2 yes	2 German	1 fair.
		1 fined $10 or Co. jail 3 days	1 physician			1 good.
1	Bad conduct in general	Reform school	Not stated	Yes	American	Bad.

CEDAR COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Breaking and entering	1 penitentiary 3 years	2 laborers	3 yes	2 American	1 good.
		1 penitentiary 2 years	1 tramp		1 unknown	1 bad.
		1 penitentiary 18 months				1 fair.
3	Keeping a nuisance	2 fined $300 or Co. jail 3 mos.	1 farmer	3 yes	1 Irish	2 fair.
		1 fined $50 or Co. jail 15 days	1 merchant		1 German	1 good.
			1 laborer		1 American	
2	Larceny	1 penitentiary 3 years	2 unknown	2 yes	2 German	2 bad.
		1 penitentiary 1 year.				
1	Larceny (petit)	Fined $25 or Co. jail 7 days	Laborer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 710 00
Total amount of fines collected and paid into the county treasury during the year	710 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	6,003.92
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	752.50

I. J. HAMIEL, *Clerk of District Court.*

CERRO GORDO COUNTY.

1	Burglary	Penitentiary 9 months	Not stated	Yes	American	Bad.
3	Gambling	3 fined $50	2 cigarmakers	3 yes	3 American	3 bad.
			1 gambler.			
1	Nuisance	Fined $300	Mason	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 450.00
Total amount of fines collected and paid into the county treasury during the year	150 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,113 34
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	500.00

J. W. KEERL, *Clerk of District Court.*

CHEROKEE COUNTY.

8	Breaking and entering	1 penitentiary 3 years	4 laborers	8 yes	6 American	7 fair.
		2 penitentiary 2 years	2 hotel waiters		2 Afro-Am.	1 bad.
		2 penitentiary 1 year	1 tramp.			
		2 county jail 60 days	1 brick mason.			
		1 county jail 65 days.				
1	Forgery	Penitentiary 1 year	Insurance agent	Yes	German	Fair.
2	Keeping a gambling house	1 fined $100	2 saloonkeepers	2 yes	2 Irish	2 bad.
		1 fined $75.				
2	Larceny	1 fined $25	1 laborer	2 yes	1 American	1 fair.
		1 penitentiary 6 months	1 farmer		1 German	1 good.
13	Nuisance (liquor)	11 fined $300	13 saloonkeepers	13 yes	8 German	3 good.
		2 fined $350			2 Irish	7 bad.
					1 American	3 fair.
					2 not stated	
3	Robbery	1 penitentiary 10 years	2 laborers	3 yes	2 not stated	2 fair.
		2 penitentiary 11 months	1 farmer		1 American	1 bad.

Total amount of fines imposed by the district court of said county during the year	$ 4,200 00
Total amount of fines collected and paid into the county treasury during the year	3,128.25
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,165.48
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	775.00

D. W. McNeal, *Clerk of District Court.*

CHICKASAW COUNTY.

1	Assault and battery	Fined $50 and costs	Tinner	Yes	Irish	Good.
1	Assault with intent to commit rape	Penitentiary 8 years	Tramp	Not stated	American	Bad.
6	Burglary	2 penitentiary 5 years	1 tramp	6 yes	4 American	2 bad.
		4 penitentiary 3 years	4 laborers		2 Irish	4 fair.
			1 none.			
1	Contempt of court	County jail 6 months	Saloonkeeper	Yes	German	Fair.
2	Incorrigible	2 industrial school	2 none	2 yes	2 American	2 bad.

CHICKASAW COUNTY—CONTINUED.

No. convicted.	OFFENSE	SENTENCE	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
5	Larceny	2 industrial school 2 county jail 30 days 1 sentence suspended.	3 none 2 laborers.	5 yes	5 American	5 fair.
1	Maintaining a nuisance	Nuisance to be abated	Farmer	Yes	American	Good.
1	Receiving stolen goods	Penitentiary 1 year	Peddler	Yes	Irish	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 50.00
Total amount of fines collected and paid into the county treasury during the year 50.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 12,215.16
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,032.45

PAUL BRORBY, *Clerk of District Court.*

CLARKE COUNTY.

1	Assault with intent to commit rape	Industrial school	Farmer	Yes	American	Fair.
1	Breaking and entering	Penitentiary 3 years	Laborer	Yes	American	Bad.
1	Contempt of court	Fined $10	Real estate dealer	Yes	American	Fair.
1	Forgery	Penitentiary 2 years	Farmer	Yes	American	Bad.
2	Incorrigibility	2 industrial school	2 none	2 yes	2 American	1 bad. 1 fair.
2	Keeping a gambling house	1 fined $50 or Co. jail 15 days 1 fined $50	1 laborer 1 farmer.	2 yes	2 American	2 bad.
1	Nuisance	Fined $300	Druggist	Yes	American	Good.
2	Obstructing track of C., B. & Q. railroad	2 penitentiary for life	1 electrictan 1 laborer.	2 yes	2 American	2 bad.
1	Robbery	Penitentiary 3 years	Laborer	No	Afro-Am.	Fair.
1	Sodomy	Penitentiary 6 years	Laborer	Yes	Afro-Am.	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 410.00
Total amount of fines collected and paid into the county treasury during the year	690.18
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	943.55
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	675.00

W. H. ADKINS, *Clerk of District Court.*

CLAY COUNTY.

1	Contempt by violating temporary injunction	Fined $200 and costs	Saloonkeeper	Yes	German	Bad.
1	Larceny	Penitentiary 3 months	Laborer	Yes	American	Good.
5	Nuisance	3 fined $300 and costs	5 saloonkeepers	5 yes	3 German	1 good.
		1 fined $400 and costs			1 French	3 bad.
		1 fined $500 and costs			1 Irish	1 not stated

Total amount of fines imposed by the district court of said county during the year	$ 2,000.00
Total amount of fines collected and paid into the county treasury during the year	691.70
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,623.87
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	658.16

C. H. STAPLES, *Clerk of District Court.*

CLAYTON COUNTY.

1	Adultery	Penitentiary 2 years	Not stated	Not stated	Not stated	Not stated.
1	Assault with intent to commit great bodily injury	Fined $100	Not stated	Not stated	Not stated	Not stated.
2	Assault with intent to inflict great bodily injury	2 county jail 1 year	2 not stated	2 not stated	2 not stated	2 not stated
1	Assault with intent to murder	Penitentiary 1 year	Not stated	Not stated	Not stated	Not stated.
1	Assault with intent to commit rape	Fined $ 00 and Co. jail 30 days	Laborer	Yes	German	Not stated.
1	Burglary	Penitentiary 5 years	Farmer	Not stated	Not stated	Not stated.
1	Larceny	Fined $25 and Co. jail 1 year	Not stated	Not stated	Not stated	Not stated.
2	Larceny from a dwelling	2 penitentiary 4 years	2 not stated	2 not stated	2 not stated	2 not stated
1	Malicious mischief	Fined $1 and county jail 1 day	Farmer	Yes	German	Not stated.
1	Robbery	Penitentiary 2 years	Not stated	Not stated	Not stated	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 226.00
Total amount of fines collected and paid into the county treasury during the year	201.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	6,477.76
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	800.00

DAN COSTIGAN, *Clerk of District Court.*

CLINTON COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Affray	Fined $10	Farmer	Yes	Scotch	Good.
2	Assault	2 county jail 30 days	1 laborer	2 yes	1 Swede	1 fair.
			1 peddler		1 American	1 bad.
1	Assault and battery	Fined $50	Laborer	Yes	German	Good.
3	Bigamy	2 penitentiary 5 years	1 school teacher	2 yes	3 American	2 fair.
		1 continued for sentence	1 bookkeeper	1 no		1 bad.
			1 laborer.			
1	Breach of the Sabbath	Fined $1	Farmer	Yes	American	Good.
7	Breaking and entering	2 penitentiary 2½ years	2 laborers	6 yes	6 American	6 bad.
		3 penitentiary 1 year	2 machinists	1 no	1 Irish	1 fair.
		2 continued for sentence	2 peddlers.			
			1 baker.			
1	Disturbing the peace	Fined $25	Retired farmer	Yes	Irish	Bad.
1	Entering without breaking	County jail 3 months	Dentist	Yes	American	Bad.
2	Keeping house of ill fame	2 penitentiary 1 year	2 housewives	2 yes	2 American	2 bad.
4	Larceny	1 penitentiary 3 months	2 laborers	3 yes	4 American	3 bad.
		1 county jail 6 months	1 farmer	1 no		1 good.
		2 county jail 1 month	1 peddler.			
2	Larceny (grand)	2 penitentiary 2 years	1 laborer	2 yes	2 American	1 bad.
			1 plumber			1 fair.
2	Lewdness	2 fined $62.50	1 retired farmer	2 yes	1 American	2 bad.
			1 housekeeper		1 Irish.	
1	Libel	Fined $5	Shoemaker	Yes	German	Good.

2	Murder second degree	2 penitentiary for life	1 housewife 1 laborer	2 yes	2 German	1 fair, 1 bad.
1	Obtaining signatures to a written instrument by false pretenses	Penitentiary 6 months	Merchant	Yes	German	Fair.
4	Robbery	3 penitentiary 12½ years 1 penitentiary 10 years	4 laborers	4 yes	2 German 1 American 1 Irish	4 bad.
2	Seduction	1 penitentiary 2 years 1 fined $100, county jail 30 days	1 farmer 1 machinist	2 yes	2 American	1 good. 1 bad.
1	Uttering a forged instrument	Penitentiary 7½ years	Merchant	Yes	Irish	Fair.
1	Writing and publishing as true a forged instrument	Penitentiary 1 year	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 316.00
Total amount of fines collected and paid into the county treasury during the year 151.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 18,044.57
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,687.26

J. H. EDENS, JR, *Clerk of District Court.*

CRAWFORD COUNTY.

1	Assault	County jail two days	Farmer	Yes	Irish	Good.
1	Assault with intent to commit rape	Penitentiary 1 year	Farmer	Yes	Irish	Bad.
5	Burglary	1 penitentiary 13 months 1 penitentiary 12 months 1 penitentiary 9 months. 2 penitentiary 6 months.	4 tramps 1 laborer.	5 yes	5 American	5 bad.
1	Forgery	Penitentiary 2 years	Clerk	Yes	American	Fair.
1	Larceny	Penitentiary 3 months	Laborer	Yes	German	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $.....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,806.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 962 00

EMIL KRUGER, *Clerk of District Court.*

DALLAS COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Adultery	Penitentiary 9 months	Laborer	Yes	Not stated	Good.
1	Cheating by false pretenses	Penitentiary 5 years	Not stated	No	Not stated	Bad.
2	Forgery	2 penitentiary 1 year	1 merchant 1 farmer.	2 yes	2 not stated	2 good.
1	Gambling	Fined $50	Not stated	Not stated	Not stated	Not stated.
1	Larceny (grand)	Penitentiary 1 year	Not stated	Not stated	Not stated	Good.
2	Malicious killing domestic beast of another	1 county jail 60 days 1 fined $30	2 laborers	2 not stated	2 not stated	1 bad. 1 not stated
1	Nuisance	Fined $300	Merchant	Yes	Not stated	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 380.00
Total amount of fines collected and paid into the county treasury during the year 380.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 312.85
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 730.00

C. C. PUGH, *Clerk of District Court.*

DAVIS COUNTY.

2	Larceny	2 penitentiary 4 years	2 farmers	2 yes	2 American	2 bad.
1	Larceny (petit)	County jail 30 days	Laborer	Yes	American	Fair.
2	Nuisance	2 fined $300	2 druggists	2 yes	2 American	2 good.
1	Resisting an officer	Fined $150, and Co. jail 45 days	Laborer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 750.00
Total amount of fines collected and paid into the county treasury during the year 600.00
Total expenses of the county on account of criminal prosecutions (not including county attorney's fees) during year 1,636.25
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 707.25

W. M. HOTCHKISS, *Clerk of District Court.*

DECATUR COUNTY.

1	Assault	Fined $75	Farmer	Yes	American	Good.
1	Selling intoxicating liquor	Fined $500 and costs	Merchant	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 575.00
Total amount of fines collected and paid into the county treasury during the year	75 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,553.55
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	720 85

J. C. STOCKTON, *Clerk of District Court.*

DELAWARE COUNTY.

1	Attempt to commit burglary	Penitentiary 6 mo's and costs	Tramp	Yes	Irish	Bad.
3	Nuisance	3 fined $300 and costs	3 druggists	3 yes	3 American	3 good.

Total amount of fines imposed by the district court of said county during the year	$ 900 00
Total amount of fines collected and paid into the county treasury during the year	200.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,102.41
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	954.95

F. H. PAUL, *Clerk of District Court.*

DES MOINES COUNTY.

1	Assault with intent to commit murder	County jail 60 days and costs	Laborer	Yes	American	Good.
1	Assault with intent to commit rape	Penitentiary 1 year and costs	Laborer	Yes	American	Good.
1	Breaking and entering dwelling house in daytime	County jail 3 months and costs	Mechanic	Yes	American	Good.
1	Breaking and entering in daytime	Penitentiary 1 year and costs	Laborer	Yes	American	Bad.
1	Cheating by false pretenses	Penitentiary 1 year and costs	Cook	Yes	Afro-Am.	Bad.
1	Embezzlement	Penitentiary 2 years and costs	Occulist	Yes	American	Bad.

DES MOINES COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
4	Larceny	1 penitentiary 18 months & costs	1 tramp	4 yes	4 American	3 bad.
		1 penitentiary 12 months & costs	1 laborer			1 good.
		1 fined $100 and costs and county jail 12 months	1 agent.			
		1 penitentiary 9 mo. and costs	1 none.			
1	Larceny from the person	Penitentiary 2 years and costs	Domestic	Yes	Afro-Am.	Bad.
1	Larceny in building in daytime	Fined $100 and costs and county jail 5 months	Laborer	Yes	American	Good.
1	Larceny in build'g in nighttime	Penitentiary 1 year and costs	Laborer	Yes	American	Bad.
1	Robbery	Penitentiary 5 years and costs.	Tramp	Yes	American	Bad.
1	Seduction	Penitentiary 1 year and costs	Farmer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 200.00
Total amount of fines collected and paid into the county treasury during the year	2.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	9,551.62
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,500.00

PAUL LANGE, *Clerk of District Court.*

DICKINSON COUNTY.

1	Assault	Fined $25	Laborer	Yes	Irish	Not stated.
1	Criminal nuisance	Fined $300 and costs	Saloonkeeper	Yes	Irish	Not stated.
1	Larceny (grand)	Penitentiary 9 months	Laborer	Yes	Not stated.	Not stated.
1	Larceny (petit)	County jail 30 days and costs	Not stated	Yes	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 325 00
Total amount of fines collected and paid into the county treasury during the year	325 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,209.31
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	325.20

W. A. PRICE, *Clerk of District Court.*

DUBUQUE COUNTY.

1	Assault and battery	County jail 30 days	Railroad conductor	Yes	American	Good.
1	Assault with intent to commit great bodily injury	Penitentiary 6 months	Hostler	Yes	American	Bad.
1	Assault with intent to commit robbery	Penitentiary 2 years	Laborer	Yes	American	Fair.
2	Assault with intent to rob	1 penitentiary 2 years 1 county jail 6 months	1 butcher 1 laborer	2 yes ----------	1 American 1 German	1 bad. 1 good.
2	Breaking and entering a building	1 county jail 6 months 1 penitentiary 1 year.	2 laborers	2 yes	2 American	2 fair.
1	Breaking and entering a railroad car	County jail 6 months	Laborer	Yes	American	Fair.
1	Burglary	Fined $50 and Co. jail 60 days	Farm hand	Yes	German	Good.
1	Incest	Penitentiary 10 years	Sewing mach. agt.	Yes	American	Good.
6	Larceny	2 penitentiary 4 years, 3 months 4 county jail 30 days	3 laborers 1 gambler 1 peddler. 1 painter.	6 yes ----------	6 American ----------	4 bad. 2 fair.
3	Larceny from building in daytime	2 county jail 1 year 1 penitentiary 2 years, 4 mos	1 painter 1 boilermaker 1 railr'd switchm'n	3 yes ----------	2 American 1 German	1 fair. 2 bad.
1	Murder	Penitentiary for life	Blacksmith	Yes	American	Good.
1	Receiving stolen property	Fined $50	Saloonkeeper	Yes	American	Good.
1	Resisting an officer	Fined $50	Laborer	Yes	American	Fair.
1	Seduction	Penitentiary 4 years	Laborer	Yes	American	Good.
1	Sodomy	Penitentiary 18 months	Fisherman	No	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 150.00
Total amount of fines collected and paid into the county treasury during the year	50.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	9,465.70
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,000.00

JAMES A. HAYES, *Clerk of District Court.*

EMMET COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Assault with intent to inflict great bodily injury	1 county jail 3 mos. and costs	1 laborer	2 yes	2 American	1 good.
		1 county jail 1 month and costs	1 agent			1 bad.
1	Breach of the peace	To pay costs	Farmer	Yes	Norwegian	Bad.
1	Forgery	Penitentiary 18 mos. at hard l'br	Laborer	Yes	American	Good.
3	Keeping gambling house	1 Co. jail 30 days and costs	1 laborer	3 yes	3 American	3 good.
		2 fined $50 and costs	1 clerk.			
			1 not stated.			
1	Keeping saloon	Injunction and costs	Saloonkeeper	Yes	Irish	Good.

Total amount of fines imposed by the district court of said county during the year	$ 100 00
Total amount of fines collected and paid into the county treasury during the year	18 65
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	411.60
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	300 00

L. S. WILLIAMS, *Clerk of District Court.*

FAYETTE COUNTY.

1	Adultery	Penitentiary 2 years	Horse doctor	Yes	American	Fair.
2	Assault with intent to inflict great bodily injury	1 county jail 1 year	2 laborers	2 yes	2 American	1 fair.
		1 county jail 90 days				1 bad.
1	Assault with intent to rob	Fined $300 and costs, or county jail 3 months	Laborer	Yes	Irish	Bad.
3	Burglary	1 penitentiary 5 years	2 laborers	3 yes	3 American	3 bad.
		1 penitentiary 1 year	1 tramp.			
		1 penitentiary 6 months.				
1	Larceny	County jail 10 days	Showman	Yes	American	Fair.

3	Nuisance	1 fined $500 and costs, or county jail 5 months	3 saloonkeepers	3 yes	2 American	1 fair.
		2 fined $300 and costs, or county jail 3 months			1 Irish	2 bad.
1	Sodomy	Penitentiary 3 years	Tramp	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,400.00
Total amount of fines collected and paid into the county treasury during the year 128.77
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 4,955.46
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 959.92

H. R. PALMER, *Clerk of District Court.*

FLOYD COUNTY.

1	Assault	Fined $10	Farmer	Yes	American	Fair.
1	Manslaughter	Penitenti'ry 6 mo's and fine $500	Farmer	Yes	American	Unknown.
1	Nuisance	Fined $400	None	Yes	German	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 910.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 2,604.26
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 741.00

WILLIAM PERRIN, *Clerk of District Court.*

FRANKLIN COUNTY.

1	Assault with intent to commit murder	Penitentiary 5 years	Farmer	Yes	American	Bad.
1	Burglary	Penitentiary 3 years	Gunsmith	Yes	American	Bad.
2	House breaking with intent to plunder	2 county jail 10 days	2 laborers	2 yes	2 American	2 bad.
1	Swindling	Penitentiary 2 years	Fair follower	Yes	American	Unknown.
1	Violation of permit	Fined $300 and costs	Druggist	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 300.00
Total amount of fines collected and paid into the county treasury during the year	417 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2,215.57
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	540.00

R. E. McCRILLIS, *Clerk of District Court.*

FREMONT COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault	Fined $150 & costs, Co. j'l 45 days	Farm hand	Yes	Not stated	Not stated.
1	Breaking and entering	County jail 4 months	Not stated	Yes	Not stated	Not stated.
2	Burglary	1 penitentiary 6 years 1 penitentiary 18 months	2 not stated	1 yes 1 not stated	1 not stated 1 Spanish.	2 not stated
1	Contempt	Fined $50 and costs	Not stated	Yes	American	Not stated.
1	Keeping gambling house	Fined $50 and costs	Not stated	Yes	Not stated	Not stated.
1	Larceny	Industrial school	Not stated	Yes	Not stated	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 250.00
Total amount of fines collected and paid into the county treasury during the year	150 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,672.10
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	700.00

J. W. ROBERTS, *Clerk of District Court.*

GREENE COUNTY.

2	Arson	2 county jail 8 months	2 not stated	2 yes	2 American	2 bad.
2	Breaking and entering	1 penitentiary 2 years 1 penitentiary 9 months.	2 not stated	2 not stated	2 not stated	2 not stated
1	Disturbing the public peace	Fined $10 and costs	Not stated	Yes	American	Not stated.
3	Malicious mischief	1 fined $8 and costs or Co. jail 1 fined $4 and costs or Co. jail. 1 fined $3 and costs or Co. jail.	3 farmers	3 yes	3 American	3 not stated
1	Nuisance	Fined $300 and costs or Co. jail	Restauranteur	Yes	Irish	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 325.00
Total amount of fines collected and paid into the county treasury during the year	15.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,447.95
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	650.00

E. S. YOUNG, *Clerk of District Court.*

GRUNDY COUNTY.

1	Assault	County jail 45 days and costs	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	----------
Total amount of fines collected and paid into the county treasury during the year	$ 554 23
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	252.90
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	547.50

M. A. BUCHAN, *Clerk of District Court.*

GUTHRIE COUNTY.

1	Assault	Fined $25	Farmer	Yes	American	Good.
3	Housebreaking	3 penitentiary 2½ years	3 tramps	3 yes	3 unknown	3 not stated
1	Malicious threats to extort money	Penitentiary 1 year	Stock dealer	Yes	American	Good.
6	Nuisance	1 fined $400 or Co. jail 133 days	3 grocers	6 yes	3 American	3 good.
		5 fined $300 or Co. jail 100 days	2 restaurant men		1 Irish	2 fair
			1 poolroom keeper		1 German	1 bad.
					1 not stated	

Total amount of fines imposed by the district court of said county during the year	$ 1,925.00
Total amount of fines collected and paid into the county treasury during the year	61.10
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	486.85
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	805.00

J. F. WOODY, *Clerk of District Court.*

HAMILTON COUNTY.

No. convicted	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery	Fined $100 and costs	Barber	Yes	German	Bad.
1	Assault with intent to kill	Penitentiary, insane dept.	Vagrant	No	American	Bad.
1	Burglary	Penitentiary 5 years	Thief	Yes	Swede	Bad.
1	Forgery	Penitentiary 6 months	Farmer	Yes	Norwegian	Good.
2	Larceny (grand)	2 penitentiary 2½ years	2 thieves	2 yes	2 American	2 bad.
4	nuisance	4 fined $300 and costs	1 druggist	4 yes	1 American	3 bad.
			1 laborer		2 Norweg'n	1 fair.
			2 none		1 unknown.	
1	Selling liquor	Fined $100 and costs	Market politician	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 1,400.00
Total amount of fines collected and paid into the county treasury during the year	50.71
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,637.46
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	613.75

W. H. WIER, *Clerk of District Court.*

HANCOCK COUNTY.

2	Assault and battery	2 fined $25 and costs	1 farmer	2 yes	1 German	1 fair.
			1 laborer		1 not stated	1 bad.
1	Forgery	Penitentiary 14 months	Laborer	Yes	Not stated.	Not stated.
1	Larceny (petit)	Fined $5 and costs	Farmer	Yes	Not stated.	Not stated.
1	Vendor of drugs without license	Fined $100 and costs	Vendor	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 155.00
Total amount of fines collected and paid into the county treasury during the year	130.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,022.18
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	340.58

JAS. M. COUTTS, *Clerk of District Court.*

HARDIN COUNTY.

1	Assault with intent to commit murder	Penitentiary 2½ years	Unknown	Yes	Irish	Bad.
1	Burglary	Penitentiary 18 months	Laborer	Yes	American	Bad.
1	Common law nuisance	Fined $90 and costs	Housewife	Yes	German	Fair.
2	Gaming for money	1 county jail 4 months 1 county jail 45 days	1 horse trainer 1 farmer.	2 yes	2 American	2 fair.
1	Intoxication	Fined $5 and costs	Not stated	Yes	American	Bad.
1	Keeping gambling house	Fined $150 and Co. jail 6 mos.	Gardener	Yes	English	Bad.
2	Larceny	1 penitentiary 3 years 1 penitentiary 15 months	1 not stated 1 farmer	2 yes -------	2 American ----------	1 bad. 1 fair.
1	Nuisance	Fined $300 and costs	Pharmacist	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 570.00
Total amount of fines collected and paid into the county treasury during the year	372.88
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	5,026.63
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,260.04

JNO. C. CROCKETT, *Clerk of District Court.*

HARRISON COUNTY.

1	Assault and battery	Fined $25	Farmer	Yes	American	Unknown
1	Burglary	Penitentiary 6 months	Laborer	No	American	Unknown.
6	Larceny	2 penitentiary 1 year 1 penitentiary 8 months 1 penitentiary 18 months. 2 fined $100, or Co. jail 30 days	2 laborers 4 farmers.	6 yes	6 American	6 unknown.
2	Malicious mischief	2 county jail 45 days	2 laborers	1 no 1 yes.	2 American	2 unknown.
1	Obstructing highway	Fined $1	Farmer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 226.00
Total amount of fines collected and paid into the county treasury during the year	25.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	5,307.03
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	654.64

I. W. EVANS, *Clerk of District Court.*

HENRY COUNTY.

No. convicted.	OFFENSE	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Breaking and entering	Penitentiary 18 months	Unknown	No	Afro-Am.	Bad.
1	Forgery	County jail 6 months	Laborer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $.....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year... 1,232 70
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 740.00

C. H. TRIBBY, *Clerk of District Court.*

HOWARD COUNTY.

2	Arson	2 penitentiary 10 years	1 farmer 1 laborer.	2 yes	2 Irish	2 not stated
1	Assault with intent to commit manslaughter	Penitentiary 10 years	Hobo	Yes	Not stated.	Not stated.
1	Assault with intent to commit murder	Penitentiary 6 months.	Hobo	Yes	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $.....
Total amount of fines collected and paid into the county treasury during the year 413.73
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year... 3,268.55
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 548.36

C. A. L. LOOMIS, *Clerk of District Court.*

HUMBOLDT COUNTY.

3	Burglary	2 penitentiary 5 years at hard labor 1 fined $31.68 and county jail 90 days	2 mechanics 1 unknown.	3 yes	3 American	3 not stated

Total amount of fines imposed by the district court of said county during the year ..... $ 31.68
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... 1,274 92
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 660.87

O. T. GULLIXSON, *Clerk of District Court.*

IDA COUNTY.

Total amount of fines imposed by the district court of said county during the year ..... $.....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... 2,722 56
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 573.95

T. S. BRANNAN, *Clerk of District Court.*

IOWA COUNTY.

1	Adultery	Penitentiary 2½ years at hard labor	Laborer	Yes	American	Good.
1	Assault with intent to commit a felony	Penitentiary 5 years at hard labor	Tramp	Yes	American	Unknown.
1	Burglary	County jail 1 year	Carpenter	Yes	American	Good.
1	Incest	Penitentiary 10 years at hard labor	Farmer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $.....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... 1,202 38
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 1,033.45

B. F. HOSTETTER, *Clerk of District Court.*

JACKSON COUNTY.

2	Breaking and entering	1 penitentiary 3 years	1 laborer	1 yes	1 American	1 bad.
		1 penitentiary 2 years	1 hobo	1 not stated	1 Irish	1 unknown.
2	Burning jail building	2 penitentiary 2½ years	2 hobos	2 not stated	2 Irish	2 unknown.

JACKSON COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Forgery	Penitentiary 2 years	Butcher	Yes	German	Unknown.
3	Larceny	1 penitentiary 4 years	2 laborers	3 yes	2 American	1 unknown.
		1 penitentiary 1 year	1 farm hand		1 English	1 fair.
		1 penitentiary 9 months				1 bad.
1	Larceny (petit)	County jail 30 days	Hobo	Yes	Irish	Bad.
1	Murder (second degree)	Penitentiary 12 years	Laborer	No	American	Fair.

Total amount of fines imposed by the district court of said county during the year ..... $.....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 5,669.20
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,215.00

WM. M. HANEY, *Clerk of District Court.*

JASPER COUNTY.

1	Assault to commit murder	County jail 30 days	Painter	Yes	American	Bad.
1	Burglary	Fined $25 and Co. jail 3 months	Farmer	Yes	American	Fair.
4	Entering a dwelling house in nighttime to commit public offense	1 fined $50 and Co. jail 3 mo's	1 farmer	4 yes	3 American	2 bad.
		1 fined $25 and Co. jail 6 mo's	3 laborers		1 German	2 fair.
		2 fined $10 and Co. jail 2 mo's.				
2	Larceny	1 penitentiary 6 months	2 laborers	1 yes	1 German	1 bad.
		1 fined $25 and Co. jail 2 mo's		1 unknown	1 American	1 unknown
2	Larceny (grand)	2 penitentiary 18 months	1 farmer	2 yes	2 American	1 fair.
			1 liveryman			1 good.
3	Resisting an officer	1 penitentiary 2 years	3 house ill fame	3 yes	1 American	3 bad.
		1 penitentiary 1 year			2 Afro-Am.	
		1 county jail 2 months.				
2	Selling liquor	1 fined $300 or Co. jail 3 months	1 laborer	1 yes	1 German	1 fair.
		1 fined $350 or Co. jail 105 days	1 saloonkeeper	1 unknown	1 Afro-Am.	1 bad.

Total amount of fines imposed by the district court of said county during the year	$ 795.00
Total amount of fines collected and paid into the county treasury during the year	35 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	6,231.24
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	800.00

J. A. MATTERN, *Clerk of District Court.*

JEFFERSON COUNTY.

1	Assault with intent to inflict great bodily injury	County jail 6 months	Laborer	Yes	American	Fair.
4	Burglary	1 penitentiary 4 years 2 penitentiary 3 years 1 penitentiary 2½ years	2 peddlers 1 tramp 1 burglar.	4 yes	3 American 1 Afro-Am.	4 bad.
1	Forgery	Penitentiary 6 months	Hotel clerk	Yes	American	Bad.
2	Larceny	2 penitentiary 6 months	2 peddlers	2 yes	2 America	2 bad.
1	Nuisance	Fined $300	Billiard ball keeper	Yes	Unknown.	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 300 00
Total amount of fines collected and paid into the county treasury during the year	10.15
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,865.20
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	610.06

WM. L. LONG, *Clerk of District Court.*

JOHNSON COUNTY.

1	Assault and battery	Fined $100	Railroad man	Yes	American	Good.
1	Assault with intent to commit great bodily injury	Fined $500	Doctor	Yes	American	Good.
1	Assault with intent to inflict manslaughter	Penitentiary 3½ years	Doctor	Yes	American	Good.
1	Burglary	Penitentiary 1 year	Laborer	Yes	American	Bad.
3	Larceny	1 penitentiary 1 year 1 county jail 1 year 1 fined $300 and Co. jail 6 mos	2 laborers 1 not stated	3 yes	3 American	2 bad. 1 good.
2	Maintaining a nuisance	2 fined $300	2 laborers	2 yes	1 American 1 German.	2 good.
1	Uttering forged instrument	Penitentiary 4 months	Domestic	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 1,500.00
Total amount of fines collected and paid into the county treasury during the year	301.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	6,941.75
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	850.00

W. J. HOTZ, *Clerk of District Court.*

JONES COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Adultery	Penitentiary 2 years	Laborer	Yes	American	Bad.
3	Breaking and entering	3 penitentiary 10 years	3 unknown	3 yes	3 American	3 bad.
2	Escaping from penitentiary	2 penitentiary 2 years	2 convicts	2 yes	2 American	2 bad.
1	Incest	Penitentiary 5 years	Farmer	No	American	Unknown.
1	Keeping a gambling house	Not sentenced yet	Laborer	Yes	American	Unknown.
1	Larceny	County jail 10 days	Laborer	Yes	American	Bad.
1	Larceny from building in night	County jail 3 months	Unknown	Yes	American	Unknown.
1	Nuisance	Fined $300 or county jail 3 mos	Unknown	Yes	Bohemian	Bad.
1	Using blasphemous and obscene language	Fined $25 or county jail 7 days	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 325.00
Total amount of fines collected and paid into the county treasury during the year	----------
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,963.96
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	753.44

J. A. HARTMAN, *Clerk of District Court.*

KEOKUK COUNTY.

1	Assault	Fined $75	Farmer	Yes	Not stated	Good.
3	Larceny	2 county jail 6 months	2 tramps	3 yes	3 not stated	2 bad.
		1 county jail 3 months	1 horse trainer	----------	----------	1 fair.
1	Larceny of a horse	Penitentiary 2½ years	Horse buyer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 75.00
Total amount of fines collected and paid into the county treasury during the year	119.52
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,611 82
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	811.90

F. M. SMOCK, *Clerk of District Court.*

KOSSUTH COUNTY.

1	Nuisance	Fined $300	Restauranteur	Yes	German	Good.

Total amount of fines imposed by the district court of said county during the year	$ 300 00
Total amount of fines collected and paid into the county treasury during the year	300.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,698.87
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	500.00

B. F. CROSE, *Clerk of District Court.*

LEE COUNTY.

1	Assault to do great bodily injury	County jail 30 days and costs	Laborer	Yes	American	Fair.
1	Assault with intent to do great bodily injury	County jail 30 days at hard labor and costs	Laborer	Yes	American	Fair.
1	Assault with intent to inflict great bodily injury	Fined $50 and county jail 1 year	Laborer	Yes	American	Bad.
1	Assault with intent to kill	Penitentiary 2 years at hard labor and costs	Painter	Yes	American	Bad.
1	Assault with intent to commit rape	Industrial school	Schoolboy	Yes	American	Bad.
1	Breaking and entering	Penitentiary 6 months, 25 days	Machinist	Yes	American	Bad.
2	Breaking and entering a railroad car	2 county jail 6 months	2 carpenters	2 yes	2 American	2 bad.
1	Conspiracy	Penitentiary 2 years and costs	Laborer	No	American	Fair.
1	Contempt of court	Fined $25	Physician	Yes	American	Bad.

LEE COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Larceny	1 penitentiary 2 years 1 fined $300 and Co. jail 1 year 1 Co. jail 30 days and costs.	2 laborers 1 machinist	3 yes	3 American	2 bad. 1 fair.
1	Larceny from a building in daytime	Co. jail 60 days and costs	Laborer	Yes	American	Bad.
1	Larceny from the person	Penitentiary 3 years and costs	Laborer	Yes	American	Bad.
5	Larceny (grand)	2 penitentiary 1 year 3 penitentiary 9 years and costs	1 plumber 1 fireman. 3 nurses.	5 yes	5 American	5 bad.
2	Larceny in the nighttime	2 county jail 70 days	2 laborers	2 yes	2 American	2 bad.
1	Lewdness	County jail 6 months	Laborer	Yes	American	Good.
1	Manslaughter	Penitentiary 5 years and costs	Laborer	No	American	Fair.
1	Murder in the first degree	Penitentiary for life and costs	Laborer	Yes	American	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 375 00
Total amount of fines collected and paid into the county treasury during the year	257 35
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	11,869.30
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,746.61

S. I. RUTLEDGE, *Clerk of District Court.*

LINN COUNTY.

3	Adultery	1 penitentiary 18 months 1 penitentiary 1 year 1 county jail 4 months	1 laborer 1 mason 1 domestic.	2 yes 1 no	3 American	2 fair. 1 bad.
1	Assault and battery	Fined $50, Co. jail 15 days	Feather renovator	Yes	American	Bad.
3	Assault with intent to commit rape	2 penitentiary 2 years 1 penitentiary 10 years	2 laborers 1 photographer.	3 yes	3 American	3 fair.

8	Breaking and entering a b'ldng	1 penitentiary 4 years 2 penitentiary 3 years 3 penitentiary 2 years. 1 county jail 6 months. 1 county jail 3 months.	5 laborers 3 loafers	6 yes 2 no	7 American 1 Bohemian	6 fair. 2 bad.
1	Breaking and entering a building in daytime	Penitentiary 6 months	Clerk	Yes	American	Fair.
4	Breaking and entering R.R. car	2 penitentiary 4 years 1 penitentiary 2 years 1 penitentiary 18 months.	4 laborers	4 yes	4 American	2 fair. 2 bad.
1	Cutting and destroying trees in cemetery	Fined $50, Co. jail 15 days	Laborer	Yes	American	Good.
7	Keeping a gambling house	2 county jail 3 months 1 fined $200, Co. jail 6 months 1 fined $100 Co. jail 2 months. 1 fined $200, Co. jail 2 months. 1 fined $300. 1 fined $75, Co. jail 20 days.	4 laborers 3 gamblers	7 yes	6 American 1 Afro-Am.	6 fair. 1 bad.
2	Larceny	2 penitentiary 2 years	1 bricklayer 1 laborer.	2 yes	2 American	2 bad.
3	Larceny from building in daytime	2 county jail 30 days 1 county jail 15 days	3 laborers	3 yes	3 American	1 bad. 2 fair.
1	Larceny from building in nighttime	Fined $40	Laborer	Yes	American	Fair.
6	Larceny (grand)	1 penitentiary 5 years 1 penitentiary 4 years 4 penitentiary 2 years	5 laborers 1 horse trader	5 yes 1 no	6 American	3 fair. 2 bad. 1 good.
2	Larceny (petit)	1 county jail 30 days 1 county jail 15 days.	2 laborers	2 yes	2 American	2 fair.
1	Libel	County jail 30 days	Photographer	Yes	American	Good.
1	Maliciously injuring a building	County jail 15 days	Laborer	Yes	Irish	Fair.
4	Nuisance	4 fined $300, Co. jail 3 months	2 laborers 2 not stated	2 yes 2 not stated	3 American 1 not stated	2 fair. 1 bad. 1 not stated
1	Robbery	Penitentiary 4 years	Laborer	Yes	American	Fair.
1	Throwing stone at R. R. car	County jail 10 days	Loafer	No	Afro-Am.	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 2 215 00
Total amount of fines collected and paid into the county treasury during the year	1,222.43
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	5,926.17
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,500.00

J. W BOWMAN, *Clerk of District Court.*

LOUISA COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Breaking and entering in night-time	Penitentiary 9 months	None	Yes	American	Bad.
1	Manslaughter	Penitentiary 4 years & fine $200	Laborer	Yes	American	Good.
1	Murder in first degree	Penitentiary for life	Farm hand	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 200.00
Total amount of fines collected and paid into the county treasury during the year	7 85
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,342.36
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	767.56

ED HICKLIN, *Clerk of District Court.*

LUCAS COUNTY.

1	Arson with intent to injure insurance	Penitentiary 5 years and costs	None	Yes	American	Bad.
1	Assault with intent to commit murder	Fined $1 and costs	Teamster	Yes	American	Fair.
1	Attempt to wreck railway train	Penitentiary 12 years and costs	Tramp	Yes	German	Bad.
1	Burglary	Penitentiary 2 years	Laborer	Yes	Irish	Fair.
3	Contempt—violating injunction	1 fined $400 and Co. jail 20 days 2 fined $300 and Co. jail 90 days	1 hotelkeeper 1 none. 1 board'g house k'pr	3 yes	3 American	3 bad.
1	Highway robbery	Penitentiary 4 years and costs	Laborer	Yes	American	Fair.
1	Jail breaking	County jail 6 months	Laborer	Yes	Irish	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 1,001.00
Total amount of fines collected and paid into the county treasury during the year	----------
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,954.61
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	575.00

J. C. SEWARD, *Clerk of District Court.*

LYON COUNTY.

1	Rape	Penitentiary 2 years	Farmer	Yes	German	Good.

Total amount of fines imposed by the district court of said county during the year	$----------
Total amount of fines collected and paid into the county treasury during the year	----------
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	483.65
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	750.00

H. A. NICHOLS, *Clerk of District Court.*

MADISON COUNTY.

4	Burglary	1 penitentiary 15 months 1 penitentiary 1 year 2 penitentiary 6 months.	3 tramps 1 none	4 not stated	3 not stated 1 American	4 bad.
4	Conspiracy	1 penitentiary 2½ years 1 penitentiary 2 years 1 penitentiary 1 year 1 penitentiary 6 months.	2 none 1 farmer 1 housewife	4 yes	2 not stated 1 English 1 Norweg'n	2 bad. 2 good.
1	Larceny	County jail 30 days	Laborer	Yes	American	Fair.
5	Nuisance (liquor)	5 fined $300	2 laborers 3 restaurant men	5 yes	2 American 2 Italian 1 Swede.	2 fair. 3 good.
1	Receiving and concealing stolen property, knowing same to be stolen.	Penitentiary 3 years	Farmer	Yes	German	Fair.
2	Robbery	2 penitentiary 2 years	1 laborer 1 printer.	2 yes	2 American	2 fair.

MADISON COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year	$ 1,500.00
Total amount of fines collected and paid into the county treasury during the year	385.45
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	5,031 05
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,025.00

H. S. THOMSON, *Clerk of District Court.*

MAHASKA COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
4	Assault	1 penitentiary 4 years 1 penitentiary 3 years 1 county jail 4 months 1 fined $100.	2 miners 1 barber 1 saloonkeeper	3 yes 1 no	1 American 2 Afro-Am. 1 Dutch.	2 fair. 2 bad.
2	Burglary	1 penitentiary 4 years 1 penitentiary 2 years.	2 laborers	2 yes	2 Irish	2 bad.
2	Keeping gambling house	2 fined $50	1 physician 1 gambler	2 yes	1 American 1 Dutch.	2 fair.
6	Larceny	1 penitentiary 1 year 1 penitentiary 9 months 1 penitentiary 6 months 1 county jail 2 months. 1 fined $50. 1 fined $10.	4 laborers 1 servant 1 railroad man	6 yes	4 Irish 1 American 1 Afro-Am.	6 bad.
1	Manslaughter	Fined $500 and penitentiary 1 year	Farmer	Yes	American	Good.
1	Murder	Penitentiary 20 years	Miner	No	Afro-Am	Bad.
9	Nuisance	1 fined $400 3 fined $100 5 fined $50	9 saloonkeepers	1 no 8 yes	3 American 3 Irish 1 Scotch 1 Welsh. 1 Dutch	1 bad. 7 fair. 1 good.

1	Peddling	Fined $100	Peddler	Yes	Jew	Good.
1	Resisting an officer	County jail 10 months	Miner	No	Afro-Am.	Fair.
2	Robbery	2 penitentiary 9 months	2 miners	2 yes	1 American 1 Afro-Am.	2 bad.

Total amount of fines imposed by the district court of said county during the year	$ 1,810.00
Total amount of fines collected and paid into the county treasury during the year	700.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	15,457.48
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,000.00

D. M. HADLEY, *Clerk of District Court.*

MARION COUNTY.

3	Burglary	3 penitentiary 2 years	3 steel workers	3 no	3 unknown	3 unknown.
1	Gambling	Fined $100 and costs	Unknown	Yes	American	Good.
2	Nuisance (liquor)	2 fined $300 and costs	1 none 1 billiard hall kpr.	2 yes	1 American 1 unknown	1 fair. 1 bad.

Total amount of fines imposed by the district court of said county during the year	$ 700.00
Total amount of fines collected and paid into the county treasury during the year	100.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,709.40
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	882 08

J. H. TEMPLETON, *Clerk of District Court.*

MARSHALL COUNTY.

1	Arson	Penitentiary 3 years	Farmer	Yes	German	Bad.
1	Assault with intent to commit murder	Penitentiary 7 years	Laborer	Yes	Frenchman	Bad.
1	Assault with intent to commit rape	Penitentiary 2 years	Painter	Yes	American	Fair.
1	Assault with intent to inflict great bodily injury	County jail 6 months	Laborer	Yes	German	Fair.
2	Burglary	1 penitentiary 10 years 1 penitentiary 5 years	1 laborer 1 tramp	2 yes	1 German 1 American	2 bad.
1	Larceny	County jail 30 days	Tramp	Yes	German	Bad.

MARSHALL COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year	$ .....
Total amount of fines collected and paid into the county treasury during the year	.....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	14,437 76
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,000.00

J. C. BULLOCK, *Clerk of District Court.*

MILLS COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Abortion	Penitentiary 2½ years	Engineer	Yes	American	Bad.
1	Burglary	Penitentiary 20 months	Laborer	Yes	American	Bad.
1	Gambling	Fined $50	Laborer	Yes	American	Good.
1	Larceny	Fined $75	Laborer	Yes	American	Good.
1	Nuisance	Fined $150 and Co. jail 15 days	Gambler	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 275.00
Total amount of fines collected and paid into the county treasury during the year	160.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,229.87
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	900 00

C. C. POTTER, *Clerk of District Court.*

MITCHELL COUNTY.

2	Forgery	2 penitentiary 4 months	1 farmer 1 bookkeeper	2 yes	1 Swede 1 American	2 good.

Total amount of fines imposed by the district court of said county during the year	$.....
Total amount of fines collected and paid into the county treasury during the year	41.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2,137.74
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	674.40

C. J. WRIGHT, *Clerk of District Court.*

MONONA COUNTY.

2	Assault and battery	1 fined $36.75 and costs 1 fined $100 and costs	1 money loaner 1 farmer.	2 yes	2 American	2 good.
1	Burglary	Penitentiary 17 months	Farm hand	Yes	American	Bad.
1	Disturbing religious meeting	Fined $50 and costs	Farmer	Yes	American	Good.
1	Injuring and defacing a b'ilding	Fined $200 and costs	Farm hand	Yes	American	Bad.
1	Obstructing a railroad by placing a rock on the track	Penitentiary 2 years 6 months	Farm hand	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 386.75
Total amount of fines collected and paid into the county treasury during the year	103.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2,733.71
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	573 19

F. J. MARSHALL, *Clerk of District Court.*

MONROE COUNTY.

2	Assault and battery	1 fined $15 1 county jail 30 days and costs	1 farmer 1 none	2 yes	1 Irish 1 American	2 good.
4	Breaking and entering	1 penitentiary 2 years and costs 3 penitentiary 18 mos. and costs	2 unknown 2 tramps.	4 yes	4 unknown	4 bad.
1	Keeping liquor with intent to sell	Fined $50 and costs	Miner	Yes	Unknown	Bad.
1	Larceny	Penitentiary 18 mos. and costs	Farmer	Yes	American	Bad.
7	Nuisance (liquor)	1 fined $500 and costs 6 fined $300 and costs	4 miners 1 huckster 1 laborer 1 unknown	6 yes 1 no	2 American 2 English 1 Welsh. 1 Irish. 1 not stated	6 bad. 1 fair.

Total amount of fines imposed by the district court of said county during the year	$ 2,365 00
Total amount of fines collected and paid into the county treasury during the year	73 08
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,019.35
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	745.00

GEO. W. STAMM, *Clerk of District Court.*

MONTGOMERY COUNTY.

No. convicted.	OFFENSE	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault with intent to do great bodily injury	Fined $25 and costs	Farmer	Yes	American	Good.
1	Forged instrument	Penitentiary 6 months and fined $50 and costs	Music teacher	Yes	Swede	Good.
1	Keeping gambling house	Fined $300 and costs	Gambler	Yes	American	Bad.
1	Nuisance	Fined $ .00 and costs	Gambler	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 875.00
Total amount of fines collected and paid into the county treasury during the year	25 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	2 997.21
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	762.49

R. M. ROBERTS, *Clerk of District Court.*

MUSCATINE COUNTY.

1	Abduction	County jail 4 months	None	Yes	American	Bad.
2	Assault (appeal)	2 fined $5 and costs	1 editor 1 printer.	2 yes	2 American	2 good.
1	Assault and battery	County jail 30 days	Mechanic	Yes	American	Good.
1	Assault with intent to commit great bodily injury	Fined $1 and costs	Laborer	Yes	American	Fair.
1	Breaking and entering	Fined $20 and Co. jail 6 months	None	Yes	American	Bad.
3	Intoxication (appeal)	1 fined $20 and costs or Co. jail. 1 fined $10 and costs or Co. jail. 1 fined $5 and costs or Co. jail	1 mechanic 2 laborers.	3 yes	3 American	3 fair.
9	Keeping gambling house	8 fined $50 and costs or Co. jail. 1 fined $125 and costs or Co. jail	2 gamblers 1 hotelkeeper 1 cigarmaker 5 saloonkeepers.	9 yes ——— ———	7 American 1 English 1 German.	7 good 2 bad.
1	Larceny from a building	Fined $25 and Co. jail 60 days	None	Yes	American	Bad.

1	Larceny from a store	Fined $25 and Co jail 60 days	None	Yes	American	Bad.
1	Trespass (appeal)	Fined $10 and costs or Co. jail	Farmer	Yes	American	Good.
1	Violation of injunction	Fined $500 and costs	Saloonkeeper	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 1,151.00
Total amount of fines collected and paid into the county treasury during the year	760.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,896.91
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,047.60

J. W. EELLS, *Clerk of District Court.*

O'BRIEN COUNTY.

2	Adultery	2 penitentiary 1 year	1 farmer 1 not stated	2 yes	2 American	1 bad. 1 good.
1	Assault	Fined $10	Farmer	Yes	Unknown	Fair.
2	Burglary	2 penitentiary 3 years, 9 mos	2 thieves	2 yes	2 unknown	2 bad.
1	Contempt in disobeying a sub poena	Fined $5	Loafer	Yes	Unknown	Bad.
1	Incest with niece	Pending on motion for new trial	Farmer	Yes	Unknown	Good.
1	Keeping gambling house	Fined $50	Loafer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 65.00
Total amount of fines collected and paid into the county treasury during the year	75 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,200.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	606 50

S. A. MARTIN, *Clerk of District Court.*

OSCEOLA COUNTY.

Total amount of fines imposed by the district court of said county during the year	$.....
Total amount of fines collected and paid into the county treasury during the year	.....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	347.70
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	300.00

A. W. MCCALLUM, *Clerk of District Court.*

PAGE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery	Fined $50	Stock dealer	Yes	American	Good.
1	Breaking and entering	County jail 8 months	Laborer	Yes	American	Fair.
1	Breaking jail	Penitentiary 18 months	Laborer	Yes	American	Fair.
3	Larceny	2 county jail 30 days	1 laborer	3 yes	3 American	2 fair.
		1 fined $75	2 farmers			1 bad.
1	Libel	Fined $50	Attorney	Yes	American	Good.
7	Nuisance	1 fined $600	5 laborers	7 yes	7 American	5 bad.
		1 fined $300	2 merchants			2 good.
		1 fined $400.				
		2 fined $250.				
		1 fined $100.				
		1 fined $50.				

Total amount of fines imposed by the district court of said county during the year ..... $ 2,125.00
Total amount of fines collected and paid into the county treasury during the year 75.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,801.13
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 950.00

A. WENSTRAND, *Clerk of District Court.*

PALO ALTO COUNTY.

1	Cheating by false pretenses	County jail 60 days	Farmer	Unknown.	German	Fair.
1	Larceny	Penitentiary 4 years	Farm hand	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $.....
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year ... 2,330.87
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries. 614.40

E. J. HARTSHORN, *Clerk of District Court.*

PLYMOUTH COUNTY.

1	Assault with intent to rob	Penitentiary 6 months	Tramp	Yes	American	Bad.
1	Assault with intent to commit rape	County jail 30 days	Farm hand	Yes	German	Fair.
1	Bigamy	Penitentiary 10 months	Farmer	Not stated	American	Fair.
3	Breaking and entering	2 penitentiary 18 months	3 tramps	1 not stated	1 Dane	3 unknown.
		1 penitentiary 12 months		2 yes	2 unknown.	
6	Burglary	2 penitentiary 3 years	6 tramps	5 yes	4 American	5 bad.
		2 penitentiary 20 months		1 unknown	1 Afro-Am.	1 not stated
		1 penitentiary 2 years			1 unknown.	
		1 penitentiary 1 year.				
10	Larceny	1 penitentiary 2 years	6 farm hands	7 yes	5 American	5 unknown.
		3 penitentiary 18 months	1 laborer	3 not stated	5 unknown	3 bad.
		3 penitentiary 12 months	3 tramps			2 fair.
		1 penitentiary 17 months.				
		2 penitentiary 10 months.				
1	Maintaining a nuisance	Fined $50 and costs	Saloonkeeper	Yes	American	Fair.
1	Rape	Penitentiary 5 years	Farm hand	Yes	American	Fair.
2	Robbery	2 penitentiary 2 years	2 laborers	2 yes	2 American	2 fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 50.00
Total amount of fines collected and paid into the county treasury during the year 25 00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 4,248.50
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,106 20

E. C. PFAFFLE, *Clerk of District Court.*

POCAHONTAS COUNTY.

1	Keeping gambling house	Fined $50 and costs, or county jail 15 days	Laborer	Yes	American	Good.
1	Maintaining a nuisance	Fined $300 and costs, or county jail 117 days	Laborer	Yes	American	Good.
1	Nuisance	Fined $300 and costs, or county jail 130 days	Restauranteur	Yes	American	Bad.
1	Racing on public highway	Fined $5 and costs	Farmer	Yes	American	Good.

POCAHONTAS COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year	$ 655.00
Total amount of fines collected and paid into the county treasury during the year	411.50
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,814.62
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	963 92

F. H. PLUMB, *Clerk of District Court.*

POLK COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Adultery	1 penitentiary 2 years 1 penitentiary 1 year.	2 not stated	2 not stated	2 not stated	2 not stated
3	Assault and battery	2 fined $15 and costs 1 fined $10 and costs.	3 not stated	3 not stated	3 not stated	3 not stated
1	Assault to inflict great bodily injury	County jail 30 days	Not stated	Not stated	Not stated	Not stated.
9	Assault with intent to inflict great bodily injury	1 county jail 1 year 2 county jail 3 months. 1 county jail 45 days. 2 county jail 30 days. 1 county jail 20 days. 1 fined $25 and costs. 1 fined $10 and costs.	9 not stated	9 not stated	9 not stated	9 not stated
1	Assault with intent to commit murder	Penitentiary 3 years	Not stated	Not stated	Not stated	Not stated.
8	Assault with intent to murder	1 penitentiary 3 years 1 county jail 1 year. 1 county jail 11 months. 1 county jail 6 months. 2 county jail 3 months. 2 fined $100 and costs.	8 not stated	8 not stated	8 not stated	8 not stated

1	Breaking and entering	Industrial school	Not stated	Not stated	Not stated	Not stated.
15	Breaking and entering a building	3 penitentiary 6 years 1 penitentiary 4 years. 1 penitentiary 2 years. 1 penitentiary 18 months. 2 penitentiary 1 year. 1 penitentiary 6 months. 1 county jail 6 months. 1 county jail 9 months. 1 Co. jail 9 mos. and fined $10. 2 county jail 30 days. 1 Co. jail 10 days and fined $25.	15 not stated	15 not sta'd	15 not sta'd	15 not sta'd
1	Breaking jail	County jail 10 days	Not stated	Not stated	Not stated	Not stated.
4	Burglarly	1 penitentiary 2½ years 1 penitentiary 2 years 1 penitentiary 18 months. 1 penitentiary 12 months.	4 not stated	4 not stated	4 not stated	4 not stated
3	Conspiracy	1 penitentiary 2 years 2 penitentiary 1 year.	3 not stated	3 not stated	3 not stated	3 not stated
2	Embezzlement	1 penitentiary 3 years 1 penitentiary 1 year.	2 not stated	2 not stated	2 not stated	2 not stated
5	Incorrigible	5 industrial school	5 not stated	5 not stated	5 not stated	5 not stated
1	Indecent exposure	Fined $10 and costs	Not stated	Not stated	Not stated	Not stated.
6	Keeping a gambling house	5 fined $50 and costs 1 fined $300 and costs.	6 not stated	6 not stated	6 not stated	6 not stated
1	Keeping a house of ill fame	Penitentiary 6 months	Not stated	Not stated	Not stated	Not stated.
9	Larceny	1 penitentiary 5 years 1 penitentiary 2 years. 1 penitentiary 1 year. 1 penitentiary 3 months. 1 county jail 20 days. 3 county jail 15 days. 1 county jail 10 days.	9 not stated	9 not stated	9 not stated	9 not stated

POLK COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS
6	Larceny from a building	1 county jail 6 months 2 county jail 3 months. 1 county jail 2 months. 1 county jail 1 month. 1 county jail 20 days.	6 not stated	6 not stated	6 not stated	6 not stated
7	Larceny from a building in daytime	1 penitentiary 3 years 2 county jail 10 months. 1 county jail 6 months. 1 county jail 4 months. 1 county jail 1 month. 1 county jail 20 days.	7 not stated	7 not stated	7 not stated	7 not stated
2	Larceny from building in nighttime	1 county jail 9 months 1 county jail 2 months.	2 not stated	2 not stated	2 not stated	2 not stated
5	Larceny from the person	2 penitentiary 12 months 2 penitentiary 6 months. 1 county jail 15 days.	5 not stated	5 not stated	5 not stated	5 not stated
1	Malicious mischief	County jail 6 months	Not stated	Not stated.	Not stated.	Not stated.
1	Malicious trespass	Fined $20 and costs	Not stated	Not stated.	Not stated.	Not stated.
2	Murder	1 penitentiary for life 1 penitentiary, insane depart.	2 not stated	2 not stated	2 not stated	2 not stated
1	Murder in second degree	Penitentiary 10 years	Not stated	Not stated.	Not stated.	Not stated.
6	Nuisance	5 fined $50 and costs 1 fined $75 and costs.	6 not stated	6 not stated	6 not stated	6 not stated
2	Owning and keeping intoxicating liquors for sale contrary to law	2 fined $50 and costs	2 not stated	2 not stated	2 not stated	2 not stated
1	Receiving stolen property	County jail 30 days	Not stated	Not stated.	Not stated.	Not stated.

2	Selling intoxicating liquors contrary to law	2 fined $50 and costs	2 not stated	2 not stated	2 not stated	2 not stated
1	Using obscene language	Fined $10 and costs	Not stated	Not stated	Not stated	Not stated.
1	Uttering a forged instrument	Penitentiary 3 months	Not stated	Not stated	Not stated	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,425 00
Total amount of fines collected and paid into the county treasury during the year 1,437.59
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 61,980 16
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,638 98

J. G. JORDAN, *Clerk of District Court.*

POTTAWATTAMIE COUNTY.

1	Assault and battery	County jail 30 days	Thief	Yes	American	Bad.
2	Assault with intent to commit great bodily injury	1 county jail 1 year	1 laborer	2 yes	1 American	1 bad.
		1 fined $75	1 farmer		1 German	1 good.
1	Assault with intent to commit murder	Penitentiary 10 years	Professional thief	Yes	Scotch Ir.	Bad.
1	Bigamy	County jail 4 months	Laborer	Yes	American	Fair.
1	Burglary	Penitentiary 18 months	Thief	Yes	American	Bad.
1	Breaking and entering a barn	County jail 30 days	Thief	Yes	American	Bad.
1	Cheating by false pretenses	County jail 6 months	Forger	Yes	German	Fair.
6	Keeping a gambling house	2 fined $100, or Co. jail 30 days	6 gamblers	6 yes	5 American	6 good.
		4 fined $75, or Co. jail 22 days			1 Scotch.	
4	Larceny	2 penitentiary 3 years	2 thieves	4 yes	4 American	3 bad.
		1 penitentiary 18 months	1 laborer			1 fair.
		1 penitentiary 6 months	1 farmer.			
8	Larceny from a building	2 penitentiary 1 year	6 thieves	8 yes	7 American	6 bad.
		1 county jail 6 months	2 laborers		1 Irish	2 fair.
		1 county jail 3 months.				
		2 county jail 2 months.				
		1 county jail 30 days.				
		1 fined $20 and Co. jail 65 days.				

POTTAWATTAMIE COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Larceny from the person	1 penitentiary 15 months 1 penitentiary 9 months	2 thieves	2 yes	1 American 1 Afro-Am.	2 bad.
1	Obtaining money under false pretenses	County jail 90 days	Thief	Yes	American	Bad.
2	Seduction	1 married the girl 1 penitentiary 9 months	1 liveryman 1 farmer.	2 yes	2 American	2 good.

Total amount of fines imposed by the district court of said county during the year ..... $ 595.00
Total amount of fines collected and paid into the county treasury during the year 415.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,570.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,700.00

F. L. REED, *Clerk of District Court.*

POWESHIEK COUNTY.

3	Assault and battery	1 fined $5 and costs 1 fined $20 and costs 1 county jail 30 days and costs	1 blacksmith 1 laborer. 1 doctor.	3 yes	3 American	3 fair.
1	Assault with intent to commit rape	Penitentiary 3 yrs at hard labor	Doctor	Yes	American	Fair.
2	Burglary	2 penitent'ry 1 yr. at hard labor	2 laborers	2 yes	2 unknown	2 bad.
5	Nuisance	3 fined $300 and costs 1 fined $50 and costs 1 continued for sentence	2 farmers 2 laborers 1 restauranteur	5 yes	2 American 2 Irish. 1 German.	5 fair.

Total amount of fines imposed by the district court of said county during the year ..... $ 975.00
Total amount of fines collected and paid into the county treasury during the year 155.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,937.75
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 900.00

GEORGE PHILLIPS, *Clerk of District Court.*

RINGGOLD COUNTY.

2	Assault with intent to commit great bodily injury	1 fined $75 and costs 1 fined $30 and costs.	2 farmers	2 yes	2 American	2 good.
1	Assault with intent to commit murder	Fined $50 and costs	Farmer	Yes	Irish	Good.
6	Burglary	4 penitentiary 6 years 2 penitentiary 4 years	6 tramps	6 yes	5 American 1 German.	6 bad.
1	Assault with intent to commit rape	Penitentiary 3 years and costs.	Farmer	Yes	American	Bad.
1	Keeping a gambling house	Fined $50 and costs	Carpenter	Yes	American	Good
2	Larceny	1 penitentiary 2 years 1 county jail 6 mos. and costs	1 laborer 1 farmer	2 yes	1 American 1 German	1 good. 1 bad.
2	Malicious mischief	2 fined $25 and costs	2 farmers	2 yes	2 American	2 bad.
2	Nuisance	2 fined $50 and costs	1 merchant 1 clerk	2 yes	1 American 1 English.	2 good.
1	Obtaining money under false pretenses	Penitentiary 3 years	Farmer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 355 00
Total amount of fines collected and paid into the county treasury during the year	225.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	794.30
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	522.50

C. G. STRANAHAN, *Clerk of District Court.*

SAC COUNTY.

1	Burglary	Penitentiary 2 years	Laborer	Yes	American	Not stated.
9	Nuisance	2 fined $300 or Co. jail 3 mos. 7 injunction	8 laborers 1 blacksmith	9 yes	8 American 1 German.	9 not stated

Total amount of fines imposed by the district court of said county during the year	$ 600.00
Total amount of fines collected and paid into the county treasury during the year	41.57
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	494.90
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	650.00

R. G. WILSON, *Clerk of District Court.*

SCOTT COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Assault and battery	1 fined $100	1 salesman	2 yes	2 American	2 fair.
		1 county jail 30 days	1 laborer.			
1	Assault with intent to inflict great bodily injury	County jail 30 days	Machinist	Yes	American	Fair.
3	Assault with intent to commit murder	1 county jail 1 year	1 farm hand	3 yes	2 American	1 fair.
		1 county jail 4 months	1 barber		1 Afro-Am.	1 good.
		1 county jail 3 months	1 none			1 bad.
1	Forgery	Penitentiary 1 year	School teacher	Yes	American	Fair.
1	Incest	Penitentiary 18 months	Farmer	No	German	Good.
9	Larceny	1 penitentiary 2½ years	5 laborers	8 yes	1 German	7 fair.
		1 penitentiary 18 months	2 prostitutes	1 no	1 Irish	2 bad.
		1 penitentiary 12 months	1 electrician		5 American	
		1 penitentiary 6 months	1 none		2 Afro-Am.	
		4 county jail 30 days.				
		1 county jail 20 days.				
1	Larceny from the person	Penitentiary 18 months	Laborer	Yes	American	Fair.
1	Larceny by embezzlement	Penitentiary 3 years	Saloonkeeper	Yes	American	Fair.
1	Malicious mischief	County jail 10 days	Laborer	Yes	American	Fair.
2	Murder in first degree	1 penitentiary for life	1 housewife	1 yes	1 German	2 fair.
		1 death, to be hanged Dec. 1, '99	1 laborer	1 no	1 Afro-Am.	
4	Obtaining money by false pretenses	1 penitentiary 2½ years	2 unknown	4 yes	4 American	4 fair.
		1 penitentiary 2 years	1 salesman.			
		1 penitentiary 6 months	1 preacher.			
		1 county jail 60 days.				

Total amount of fines imposed by the district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year ....
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 23,910.06
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 1,500.00

J. F. CHEEK, *Clerk of District Court.*

SHELBY COUNTY.

1	Assault and battery	Fined $100 or Co. jail 30 days	Farmer	Yes	American	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 151.85
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1 902.64
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 614 50

W. E. COOPER, *Clerk of District Court.*

SIOUX COUNTY.

1	Assault (simple)	Fined $1 and costs	Farmer	Yes	American	Good.
1	Burglary	Penitentiary 1 year	Laborer	Yes	American	Good.
1	Concealing mortgaged property	Penitentiary 6 months	Farmer	Yes	German	Good.
2	Keeping a nuisance	2 fined $300 and costs	2 saloonkeepers	2 yes	2 German	2 good.
1	Larceny	Penitentiary 5 months	Stone mason	Yes	Scotch	Good.
1	Perjury	Penitentiary 1 year	City marshal	Yes	American	Good.
1	Receiving stolen goods, value of goods less than $20	County jail ten days	Laborer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 601.00
Total amount of fines collected and paid into the county treasury during the year 591 29
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 3,473 00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 812.50

E. C. OGGEL, *Clerk of District Court.*

STORY COUNTY.

1	Assault	Fined $1	Farmer	Yes	American	Not stated.
1	Assisting prisoners to escape	Penitentiary 2 years	Tramp	Yes	American	Not stated.
1	Burglary	Penitentiary 10 years	Tramp	Yes	American	Not stated.
3	Forgery	1 penitentiary 2 years 1 penitentiary 1 year 1 penitentiary 6 months.	3 laborers	3 yes	2 American 1 Norweg'n	3 not stated.
3	Larceny	2 penitentiary 3 years 1 penitentiary 1 year	1 laborer 2 farmers	3 yes	1 Norweg'n 2 American	3 not stated.

STORY COUNTY—CONTINUED.

Total amount of fines imposed by the district court of said county during the year	$ 1.00
Total amount of fines collected and paid into the county treasury during the year	1.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,889.86
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	644 76

C. HAMILTON, *Clerk of District Court.*

TAMA COUNTY.

No. convicted.	OFFENSE	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY	HABITS.
1	Assault	Fined $25	Laborer	Yes	American	Good.
3	Burglary	3 penitentiary 5 years	3 tramps	3 yes	3 American	3 bad.
3	Larceny	1 penitentiary 2 years	1 tramp	3 yes	2 American	2 fair.
		1 county jail 60 days	1 laborer		1 unknown	1 bad.
		1 county jail 30 days	1 unknown.			
7	Nuisance (liquor)	4 fined $325 or Co. jail 95 days	5 saloonkeepers	7 yes	5 German	5 fair.
		1 fined $375 or Co. jail 105 days	1 bootlegger		1 Irish	1 good.
		2 fined $50 or Co. jail 15 days	1 pharmacist		1 Bohemia	1 bad.

Total amount of fines imposed by the district court of said county during the year	$ 1,800.00
Total amount of fines collected and paid into the county treasury during the year	1,075.66
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,003 61
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,150.87

C. D. COATES, *Clerk of District Court.*

TAYLOR COUNTY.

1	Assault with intent to commit great bodily injury	Fined $100 and costs	Farmer	Yes	American	Good.
1	Contempt of court	Fined $50 and costs	Farmer	Yes	American	Bad.
1	Entering unoccupied public building	Penitentiary 6 months	Not stated	Not stated	Not stated.	Bad.
1	Gambling	Fined $50 and costs	Not stated	Not stated	Not stated.	Not stated.

1	Indecent exposure of privates	Fined $100 and costs	Farmer	Yes	American	Good.
5	Larceny	1 penitentiary 18 months	3 farmers	3 yes	3 American	1 good.
		1 penitentiary 12 months	2 not stated	2 not stated	2 not stated	1 fair.
		2 penitentiary 6 months				3 bad.
		1 fined $100 and costs.				
3	Larceny (petit)	2 fined $100 and costs	3 not stated	3 yes	3 not stated	3 bad.
		1 Co. jail 30 days at hard labor.				
3	Malicious mischief	3 Co. jail 60 days at hard labor	3 not stated	3 yes	2 not stated	2 bad.
					1 English	1 good.
1	Manslaughter	Fined $100 and costs and penitentiary 3 years	Laborer	Yes	American	Fair.
1	Nuisance	Fined $300 and costs	Laborer	Yes	American	Fair.
1	Seduction	Fined $600 and costs, and county jail 6 months	Laborer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 1,600.00
Total amount of fines collected and paid into the county treasury during the year	200.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,855.88
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,017.04

PAUL HUNTER, *Clerk of District Court.*

UNION COUNTY.

1	Assault to commit great bodily injury	Fined $25	Housewife	Not stated	Not stated	Not stated.
1	Assault with intent to rob	Penitentiary 4 years	Farmer	Not stated.	American	Not stated
2	Gambling	2 fined $50	2 not stated	2 not stated	2 American	2 not stated
1	Illegal voting	Fined $50	Not stated	Not stated.	American	Not stated.
2	Incorrigible	2 reform school	2 not stated	2 not stated	2 not stated	2 not stated
1	Larceny from the person	Penitentiary 2 years	Cook	Not stated.	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 175.00
Total amount of fines collected and paid into the county treasury during the year	75.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,243.20
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	800.00

J. M. JOSEPH, *Clerk of District Court.*

VAN BUREN COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault	Fined $10	Saloonkeeper	Not stated	Not stated	Not stated.
1	Assault with intent to inflict great bodily injury	County jail 1 year	Farmer	Yes	Not stated	Not stated.
5	Nuisance	1 fined $400 4 fined $300.	5 saloonkeepers	5 not stated	5 not stated	5 not stated

Total amount of fines imposed by the district court of said county during the year	$ 1,610.00
Total amount of fines collected and paid into the county treasury during the year	10.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,637.62
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	879.40

H. L. MARSAN, *Clerk of District Court.*

WAPELLO COUNTY.

2	Adultery	2 penitentiary 1 year	2 not stated	2 not stated	2 not stated	2 not stated
1	Assault and battery	Fined $80 and costs	Not stated	Not stated	Not stated	Not stated.
1	Assault with intent to commit murder	Penitentiary 1 year	Not stated	Not stated	Not stated	Not stated.
6	Assault with intent to inflict great bodily injury	1 pleaded guilty, not sentenced 1 county jail 6 months. 1 county jail 4 months. 1 county jail 3 months. 1 county jail 2 months. 1 fined $100 and costs.	6 not stated	6 not stated	6 not stated	6 not stated
1	Assault with intent to commit bodily harm	County jail 15 days	Not stated	Not stated	Not stated	Not stated.
2	Attempting to break and enter	2 penitentiary 2 years	2 not stated	2 not stated	2 not stated	2 not stated
2	Breaking and entering a car	1 penitentiary 9 months 1 county jail 30 days.	2 not stated	2 not stated	2 not stated	2 not stated

21	Burglary	4 penitentiary 4 years 1 penitentiary 9 years. 2 penitentiary 3 years 1 penitentiary 2 years. 5 penitentiary 1½ years. 1 penitentiary 15 months. 3 penitentiary 12 months. 2 penitentiary 9 months. 1 penitentiary 2 months. 1 county jail 2 months.	20 not stated 1 R. R. engineer	20 n't stat'd 1 yes.	21 n't stat'd	21 n't stat'd
1	Conveying into jail instruments to facilitate escape of prisoners	County jail 30 days	Not stated	Not stated	Not stated	Not stated.
1	Forgery	Penitentiary 4 years	Not stated	Not stated	Not stated	Not stated.
4	Keeping a gambling house	1 fined $75 and costs 3 fined $50 and costs.	4 not stated	4 not stated	4 not stated	4 not stated
3	Larceny	1 penitentiary 6 months 1 county jail 30 days. 1 county jail 20 days.	3 not stated	3 not stated	3 not stated	3 not stated
3	Larceny from a store	2 county jail 2 months 1 county jail 1 month.	3 not stated	3 not stated	3 not stated	3 not stated
2	Larceny (grand)	2 penitentiary 18 months	2 not stated	2 not stated	2 not stated	2 not stated
1	Manslaughter	Penitentiary 2½ years	Not stated	Not stated	Not stated	Not stated.
2	Nuisance	2 fined $300 and costs	2 not stated	2 not stated	2 not stated	2 not stated
1	Receiving stolen property	County jail 30 days	Not stated	Not stated	Not stated	Not stated.
3	Resisting an officer	3 sentence suspended	3 not stated	3 not stated	3 not stated	3 not stated
2	Robbery	1 penitentiary 5 years 1 penitentiary 6 months.	2 not stated	2 not stated	2 not stated	2 not stated
1	Seduction	Penitentiary 12 months	Not stated	Not stated	Not stated	Not stated.
1	Uttering forged check	Plead guilty, not sentenced	Not stated	Not stated	Not stated	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 1,005 00
Total amount of fines collected and paid into the county treasury during the year	----------
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,826.00
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,000.00

O. J. GARRIOTT, *Clerk of District Court.*

WARREN COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Adultery	Penitentiary 6 months	Work hand	Yes	American	Bad.
1	Assault	Fined $10 and costs	Farmer	Yes	American	Good.
3	Assault and battery	2 fined $25 and costs 1 fined $15 and costs.	3 farmers	3 yes	3 American	3 good.
1	Assault with intent to commit great bodily injury	Fined $75 and costs	Laborer	Yes	American	Good.
2	Assault with intent to commit rape	1 fined $25 and costs 1 penitentiary 15 years	1 tinner 1 tramp	2 yes ..	1 American 1 Rouman'n	1 good. 1 unknown
2	Assault with intent to steal	2 fined $20 and costs	2 laborers	2 yes	2 American	2 bad.
3	Burglary	3 reform school	3 schoolboys	3 yes	3 American	3 bad.
1	Malicious mischief	Fined $20 and costs	Farmer	Yes	American	Good.
3	Obtaining signatures to written instrument with intent to defraud	1 penitentiary 2½ years 1 penitentiary 13 months 1 fined $300 and Co. jail 9 mos.	2 brokers 1 farmer.	3 yes	3 American	3 good
2	Rape	1 penitentiary 15 years 1 penitentiary 13 years.	2 farmers	2 yes	2 American	2 bad.
2	Resisting an officer	2 fined $150 and costs	2 farmers	2 yes	2 American	2 bad.
1	Uttering and passing forged check	Penitentiary 3 years and fined $100 and costs	Journeyman	Yes	American	Bad.
2	Wilfully obstructing highway	2 fined $5 and costs	2 farmer boys	2 yes	2 American	2 good.

Total amount of fines imposed by the district court of said county during the year	$ 945.00
Total amount of fines collected and paid into the county treasury during the year	170.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	16,357.12
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	600.00

A. V. PROUDFOOT, *Clerk of District Court.*

WASHINGTON COUNTY.

1	Administering drug to woman, etc.	Fined $400 and costs	Farmer	Yes	American	Bad.
1	Assault and battery	County jail 20 days and costs	Laborer	Yes	Irish	Unknown.
1	Assault with intent to commit murder	Penitentiary 2 years	Farmer	Yes	American	Bad.
2	Breaking and entering a building with intent to commit larceny	2 fined $25 and costs and county jail 2 months	2 none	1 yes 1 not stated	1 American 1 not stated	1 bad. 1 not stated
1	Burglary	Penitentiary 3 years and costs	Unknown	Yes	American	Bad.
1	Larceny	Fined $25 and costs and county jail 4 months	Laborer	Yes	American	Good.
1	Larceny from the person of another	Penitentiary 5 years and costs	Tramp	Yes	American	Bad.
1	Nuisance	Fined $10 and costs	Not stated	Not stated	Not stated	Not stated.

Total amount of fines imposed by the district court of said county during the year	$ 485.00
Total amount of fines collected and paid into the county treasury during the year	110.40
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	3,199.59
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	678.90

J. B. YOUNG, *Clerk of District Court.*

WAYNE COUNTY.

2	Assault	1 fined $25 1 costs.	2 farmers	2 yes	2 American	2 good.
1	Assault and battery	Fined $30	Farmer	Yes	American	Good.
1	Assault with intent to commit rape	Penitentiary 3 years	Miner	Yes	American	Good.
8	Burglary	3 penitentiary 8 years 2 penitentiary 6 years 3 penitentiary 5 years	6 tramps 1 machinist 1 tramp barber.	8 yes	4 American 4 Irish.	8 bad.

WAYNE COUNTY—CONTINUED.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Entering schoolhouse	1 fined $100 and Co. jail 4 months	3 farmers	3 yes	3 American	2 good.
		1 fined $100				1 fair.
		1 fined $1 and Co. jail 2 months.				
1	Intoxication	Fined $10	City marshal	Yes	American	Fair.
2	Selling intoxicating liquor	1 fined $300	1 peddler	2 yes	1 American	1 fair.
		1 fined $50	1 travel'g salesm'n		1 Jew	1 good.
1	Vagrancy	County jail 3 months	Not stated	Yes	American	Bad

Total amount of fines imposed by the district court of said county during the year ..... $ 616.00
Total amount of fines collected and paid into the county treasury during the year 651.40
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year 1,765.33
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries 653.45

E. F. PUMPHREY, *Clerk of District Court.*

WEBSTER COUNTY.

1	Assault	Fined $25 and costs	Miner	Yes	Irish	Good.
1	Carrying concealed weapons	Fined $5 and costs	Salesman	Yes	American	Good.
1	Forgery	Penitentiary 2 years and costs	Piano dealer	Yes	American	Good.
1	Guilty unlawful assault	Fined $20 and costs	Salesman	Yes	American	Good.
1	Lewdness	County jail 60 days	Pugilist	Yes	Irish	Fair.
9	Nuisance	2 fined $339 90 and costs	8 druggists	9 yes	5 Irish	9 good.
		1 fined $338 15 and costs	1 saloonkeeper		2 Swede.	
		1 fined $338.05 and costs			1 American	
		1 fined $337.80 and costs			1 not stated	
		4 fined $300 and costs.				
2	Robbery	2 penitentiary 3 years	1 salesman	2 yes	1 German	1 good.
			1 laborer		1 Irish	1 bad.

Total amount of fines imposed by the district court of said county during the year	$ 2,943.80
Total amount of fines collected and paid into the county treasury during the year	2,343.80
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	5,363.30
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,104.38

G. F. RANKIN, *Clerk of District Court.*

WINNEBAGO COUNTY.

1	Assault and battery	Fined $30 and costs or county jail 9 days	Mason	Yes	American	Bad.
1	Breach of the peace	Fined $200 and costs or county jail 60 days	Stone mason	Yes	Afro-Am.	Fair.
1	Burglary	Fined $50 and costs and county jail 10 days	Laborer	Yes	French	Bad.
1	Extortion	Fined $75 and costs	Farmer	Yes	Irish	Bad.
1	Illegal transportation of liquor	Fined $100 and costs or county jail 30 days	Laborer	Yes	Irish	Bad.
1	Maintaining a nuisance	Fined $300 and costs or county jail 15 days	Druggist	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year	$ 755.00
Total amount of fines collected and paid into the county treasury during the year	1,437 15
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	1,578.05
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	487.13

S. A. JENSEN, *Clerk of District Court.*

WINNESHIEK COUNTY.

4	Contempt of court	4 fined $200	3 saloonkeepers 1 liquor agent	4 yes	2 American 1 German. 1 Norweg'n	4 good
2	Larceny	1 penitentiary 5 years 1 penitentiary 3 years	2 unknown	2 yes	2 American	1 bad. 1 unknown.
1	Nuisance	Fined $300	Lather	Yes	American	Fair.
1	Uttering a forged order	Penitentiary 4 months	Laborer	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year	$ 1,100.00
Total amount of fines collected and paid into the county treasury during the year	1,550.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	12,344.37
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,228.53

HENRY ELVIDGE, *Clerk of District Court.*

WOODBURY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
3	Assault and battery (appeal)	1 fined $25 1 fined $20. 1 fined $7.50.	3 blacksmiths	3 yes	3 Scotch	3 good.
13	Burglary	1 penitentiary 3½ years 6 penitentiary 12 months 4 penitentiary 15 months 2 penitentiary 14 months.	11 laborers 2 tramps	13 yes	8 American 3 Irish. 2 German.	13 bad.
1	Embezzlement	Penitentiary 15 months	Bookkeeper	Yes	American	Good
9	Larceny	2 penitentiary 15 months 1 penitentiary 18 months 4 reform school 2 county jail 100 days	4 tramps 3 laborers 1 schoolboy 1 schoolgirl	7 yes 2 no	2 American 3 German 1 Afro-Am. 2 Irish 1 Norweg'n	5 bad. 4 fair.
3	Robbery	1 penitentiary 9½ years 1 penitentiary 5 years 1 penitentiary 2 years.	1 engineer 2 laborers	3 yes	1 Afro-Am. 2 American	3 bad.

Total amount of fines imposed by the district court of said county during the year	$ 52.50
Total amount of fines collected and paid into the county treasury during the year	52.50
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year	4,590 70
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries	1,623.06

W. S. BELDEN, *Clerk of District Court.*

WORTH COUNTY.

1	Embezzlement	Fined $1,052.70 and penitentiary 18 months	Merchant	Yes	German	Not stated.
1	Larceny	Fined $20	Not stated	Not stated	Not stated.	Not stated.

Total amount of fines imposed by the district court of said county during the year ..... $ 1,072 70
Total amount of fines collected and paid into the county treasury during the year 160.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during year .. 1,252.77
Total amount paid county attorney by county on account of criminal prosecutions during year, including salaries . 365.00

W. L THOMSON, *Clerk of District Court.*

WRIGHT COUNTY.

1	Assault with intent to inflict great bodily injury	Fined $20 or costs	Farmer	Yes	German	Good.
3	Burglary	2 penitentiary 1 year 1 penitentiary 8 months.	3 laborers	3 yes	3 American	3 fair.
2	Cheating by false pretenses	2 penitentiary 1 year	1 lawyer 1 insurance agent	2 yes	2 American	1 fair. 1 bad.
3	Larceny	1 penitentiary 15 months 1 penitentiary 3 months 1 fined $100 and Co. jail 3 mos	3 laborers	3 yes	1 American 1 Irish 1 Swede	1 bad. 1 fair. 1 good.
1	Nuisance	Fined $50 and costs	Druggist	Yes	American	Good.

Total amount of fines imposed by the district court of said county during the year ..... $ 170.00
Total amount of fines collected and paid into the county treasury during the year 162.60
Total expenses of the county on account of criminal prosecutions (not including county attorney's fees) during the year 2,710.49
Total amount paid county attorney by the county on account of criminal prosecutions during year, including salaries 643.45

W. V. PALMER, *Clerk of District Court.*

RECAPITULATION.

TABLE No. I.

Showing the number of convictions in the several counties of the State of Iowa for the year ending September 30, 1898, with the aggregate amount of time for which persons were imprisoned, and the statistics of education, nativity and habits.

COUNTIES.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.						EDUCATION.			NATIVITY.			HABITS.			
	JAIL.			PENITENTIARY.												
	Years.	Months.	Days.	Years.	Months.	Days.	Can read and write.	Cannot read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
Adair							2					2	1		1	
Adams	2			16			11					11	2	6	3	
Allamakee		6		10			9			4	5		4	2	3	
Appanoose				9	2		17		10	12	8	7			17	
Audubon		1	19				3			3					3	
Benton*	5	2	10	19	6		21	1	5	4	15	8	3		19	5
Black Hawk	1			8	11		16			8	8			10	6	
Boone	2	6	10	44	11		16		10	14	9	3	1	7	17	1
Bremer				32	6		6			5	1			6		
Buchanan‡							3		1	2	2			3	1	
Buena Vista		2	1	3			6			2	3	1	4		1	1
Butler			7	6			3			3					3	
Calhoun		6		4	8		5			4	1				5	
Carroll	1	8		8			3			3			1	1	1	
Cass	2	2	7	5	5		17			11	6			11	6	
Cedar		7	2	10	6		12			5	6	1	3	5	4	
Cerro Gordo					9		5			5					5	
Cherokee		6	5	22	4		29			11	14	4	4	14	11	
Chickasaw		8		31			17		1	13	5		2	10	6	
Clarke†			15	14			12	1		13			1	5	7	
Clay					3		7			1	6		2		4	1
Clayton	3	1	1	18			2		10		2	10				12
Clinton†	1	2		82	9		36	3		24	15		6	8	25	
Crawford			2	7	1		9			6	3		1	1	6	1
Dallas		2		8	9		4	1	4			9	5		2	3
Davis		2	15	8			6			6			2	2	2	
Decatur							2			2			1		1	
Delaware					6		4			4			3		1	
Des Moines	1	10		17	3		15			15			6		9	
Dickinson		1			9		4				2	2				4
Dubuque*	4	7		31	4		23	1		21	3		7	8	9	
Emmet		5		1	6		8			6	2		6		2	
Fayette	2	5	10	11	6		12			10	2			4	8	
Floyd					6		3			2	1			1		2
Franklin			20	10			6			6					5	1
Fremont		5	15	7	6		6		1	1	1	5				7
Greene	1	4	5	2	9		7		2	6	1	2			2	7
Grundy		1	15				1			1						1
Guthrie	1	9	3	8	6		11			5	2	4	5	2	1	3
Hamilton‡				10	6		10	1		5	5	1	1	1	9	
Hancock				1	2		5			1	1	3	1	1	1	2
Hardin		11	15	8	3		10			7	3		1	4	5	
Harrison		5		4	8		9	2		11			1			10
Henry		6		1	6		1	1		2				1	1		
Howard				30	6		4				2	2				4
Humboldt		3		10			3			3						3
Ida																
Iowa	1			17	6		4			4			2		1	1

TABLE No. I—CONTINUED.

COUNTIES.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.						EDUCATION.			NATIVITY.			HABITS.			
	JAIL.			PENITENTIARY.												
	Years.	Months.	Days.	Years.	Months.	Days.	Can read and write.	Cannot read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
Jackson	...	1	...	29	9	...	6	1	3	4	6	...	...	2	3	5
Jasper	2	3	15	6	6	...	13	..	2	12	3	..	1	5	8	1
Jefferson	...	6	...	14	...	...	9	...	...	8	...	1	...	2	7	...
Johnson	1	6	..	5	10	...	10	...	...	9	1	...	6	..	4	...
Jones	...	6	17	41	.	...	11	1	...	11	1	...	...	...	9	3
Keokuk	1	3	.. .	2	6	...	5	...	...	1	...	4	1	1	3	...
Kossuth	...	...	...	...	...		1	...	...	...	1	...	1	..	...	...
Lee*	4	3	20	25	6	25	23	2	...	25	...	..	1	6	18	...
Linn	4	...	15	69	6	...	42	5	3	47	2	1	3	33	14	1
Louisa*	...	...	...	4	9	...	3	...	...	3	...	...	1	...	2	...
Lucas	1	...	20	23	.	...	9	...	...	6	3	...	...	4	5	...
Lyon	...	...	...	2	...	...	1	...	...	...	1	...	. 1	...	...	...
Madison	...	1	...	16	3	...	13	...	4	6	6	5	5	6	6	...
Mahaska	1	4	...	37	9	...	25	4	...	14	15	..	3	12	14	...
Marion	...	...	...	6	...	..	3	3	...	2	...	4	1	1	1	3
Marshall	...	7	...	27	...	...	7	...	..	2	5	...	...	2	5	...
Mills	...	...	15	4	2	...	5	...	...	5	...	...	2	...	3	...
Mitchell	...	...	...	...	8	...	2	...	...	1	1	..	2	...	...	...
Monona	...	...	...	3	11	...	6	...	...	6	...	...	3	...	3	...
Monroe	...	1	...	8	...	...	14	1	...	4	5	6	2	1	12	...
Montgomery	...	...	...	...	6	...	4	...	...	3	1	...	2	...	2	...
Muscatine	1	8	23	...	...	...	23	...	...	20	2	...	11	4	7	...
O'Brien	...	...	...	9	6	...	8	..	...	3	...	5	2	1	5	..
Osceola	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Page	...	10	...	1	6	...	14	...	...	14	...	...	4	4	6	..
Palo Alto	...	2	...	4	..	...	1	...	1	1	1	...	...	1	1	...
Plymouth	...	1	...	39	3	...	20	..	6	16	2	8	...	8	9	9
Pocahontas	...	8	22	...	...	...	4	...	...	4	...	..	3	...	1	...
Polk*†	12	9	5	77	...	...	...	...	110	...	...	110	..	...	...	110
Pottawattamie	4	..	3	24	3	...	31	...	...	26	5	...	9	5	17	...
Poweshiek	...	1	...	5	...	...	11	...	...	6	3	2	...	9	2	...
Ringgold	...	6	...	40	...	..	18	...	...	14	4	...	7	...	11	...
Sac	...	6	...	2	...	. ..	10	...	...	9	1	...	...	...	...	10
Scott*	2	4	...	17	6	...	22	3	1	22	4	..	2	21	3	...
Shelby	...	1	...	...	...	...	1	...	...	1	...	...	..	...	...	1
Sioux	...	...	10	2	11	...	8	...	...	4	4	...	8	...	...	. ..
Story	. ..	...	...	22	6	...	9	...	..	7	2	...	...	...	...	9
Tama	1	8	5	17	...	...	14	...	...	6	7	1	2	7	5	...
Taylor	1	1	...	7	...	...	15	...	4	9	1	9	5	3	10	1
Union	...	...	..	6	...	...	...	...	8	4	...	4	..	...	...	8
Van Buren	1	...	...	...	...	...	1	...	6	...	...	7	...	...	...	7
Wapello	2	5	5	70	8	...	1	...	60	..	...	61	...	...	...	61
Warren	...	9	...	50	1	...	24	...	...	23	1	...	13	10	...	1
Washington	...	6	20	10	...	...	7	...	2	6	1	2	1	...	5	3
Wayne	...	9	...	54	...	.. .	19	...	...	14	5	...	7	3	9	...
Webster	...	2	...	8	...	...	16	...	...	4	11	1	14	1	1	...
Winnebago	...	4	4	...	...	...	6	...	...	3	3	...	...	1	5	...
Winneshiek	...	...	...	8	4	...	8	...	...	6	2	...	5	1	1	1
Woodbury	...	6	20	38	7	...	27	2	...	15	14	...	4	4	21	...
Worth	...	...	...	1	6	...	1	...	1	...	1	1	...	...	...	2
Wright	...	3	...	6	2	...	10	...	...	7	3	...	3	5	2	...
Total	65	283	396	1,370	348	25	965	33	255	684	262	307	211	275	463	304

* One, penitentiary for life.

† Two, penitentiary for life.

‡ One, penitentiary, insane department, until cured.

TABLE No. II.

Showing the number of convictions in the several counties of the State of Iowa during the year ending September 30, 1898; the number sentenced to terms of servitude; number fined without jail or penitentiary sentence; also the amount of fines imposed by the district court, the amount collected, the amount of fees paid county attorney, and the total of all other expenses on account of criminal prosecutions.

COUNTIES.	Number of convictions.	Sent to industrial school.	Sent to county jail.	Sent to penitentiary.	Miscellaneous.	Number fined without jail or penitentiary sentence.	Total amount of fines imposed by the district court.	Total amount of fines collected and paid into the county treasury.	Total expense of county on account of criminal prosecutions (not including county attorney's fees).	Total am't paid county attorney on account of criminal prosecutions (including salaries).
Adair	2	....	...	....	1	1	$ 50 00	$ 50 00	$ 589.50	$ 600.00
Adams	11	....	5	5	....	1	1,450 00	150 00	829 55	500.00
Allamakee	9	1	2	1	....	5	91.00	41.00	4,537 21	2,095.85
Appanoose	27		...	4	....	23	6,875 00	208 80	7,107.28	1,180.00
Audubon	3	....	3	.	....	....	85.00	... .	204 17	600.00
Benton	27	...	16	9	....	2	5,640.00	2,390.35	5,016.93	1,192 57
Black Hawk	16	....	5	6	..	5	1.726 00	425 00	4,898.91	1,000.00
Boone	26	...	8	15	....	3	8,180.00	80.00	7,912.05	800.00
Bremer	6	1	....	4	...	1	10.00	10.00	1,325.67	787.47
Buchanan	4	....	...	1	3	.....	.....	266 61	2,001.85	832.90
Buena Vista	6	...	2	1	....	3	950.00	574 00	1,401.21	779.11
Butler	3	..	1	2	....	.....	25.00	25.00	1,654.42	548.20
Calhoun	5	....	2	3	....	.....	600.00	30.00	1,070.92	650.00
Carroll	3	....	2	1	....	.....	20 00	....	5,554.34	756.85
Cass	17	...	12	4	....	1	2,225.00	1,325 00	1,308.06	850.00
Cedar	12	1	6	5	....	.....	710 00	710.00	6,003 92	752.50
Cerro Gordo	5	....	...	1	....	4	450.00	150.00	1,113 34	500.00
Cherokee	29	...	3	10	....	16	4,200.00	3,128 25	1,165.48	775.00
Chickasaw	18	4	3	8	2	1	50.00	50.00	12,215 16	1,032 45
Clarke	13	3	1	6	....	3	410 00	690 18	943.55	675.00
Clay	7	...	...	1	....	6	2,000.00	691.70	1,623 87	658.16
Clayton	12	....	5	6	...	1	226.00	201.00	6,477.76	800.00
Clinton	39	....	7	22	3	7	316.00	151.00	18,044.57	1,687.26
Crawford	9	...	1	8	....	.....	.....	.....	1,806.00	962.00
Dallas	9	...	1	5	....	3	380 00	380.00	312.85	730.00
Davis	6	....	2	2	....	2	750 00	600.00	1,636 25	707.25
Decatur	2	....	....	....	.. .	2	575 00	75 00	4,583.55	720.85
Delaware	4	....	....	1	....	3	900 00	200.00	1,102.41	954.95
Des Moines	15	....	4	11	....	.....	200.00	2.00	9,551.62	1,500 00
Dickinson	4	....	1	1	....	2	325 00	325.00	1,209 31	325 20
Dubuque	24	....	12	10	....	2	150 00	50.00	9,465.70	1,000.00
Emmet	8	....	3	1	2	2	100.00	18.65	411.60	300.00
Fayette	12	....	7	5	....	.....	1,400.00	128.77	4,955.46	959 92
Floyd	3	....	....	1	....	2	910.00	.....	2,604 26	741.00
Franklin	6	...	2	3	....	1	300.00	417.00	2,215.57	540.00
Fremont	7	1	2	2	....	2	250.00	150.00	3,672 10	700.00
Greene	9	....	5	2	....	2	325.00	15.00	3,447.95	650.00
Grundy	1	....	1	....	....	.....	.....	554.23	252.90	547.50
Guthrie	11	...	6	4	....	1	1,925 00	61.10	486.85	805.00
Hamilton	11	....	....	5	....	6	1,400.00	50.71	4,637 46	613.75
Hancock	5	....	...	1	....	4	155.00	130.00	1,022.18	349.53
Hardin	10	...	3	4	...	3	570 00	372.88	5,026 63	1,260 04
Harrison	11	....	4	5	....	2	226.00	25.00	5,307.03	654.64
Henry	2	...	1	1	....	.....	.....	.....	1,232 70	740 00
Howard	4	....	...	4	....	.....	.....	413.73	2,268.55	548.36
Humboldt	3	....	1	2	....	.....	31.68	.....	1,274 92	660.87
Ida	.....	....	....	....	....	.....	.....	.....	2,722.56	573.95

TABLE No. II—CONTINUED.

COUNTIES.	Number of convictions.	Sent to industrial school.	Sent to county jail.	Sent to penitentiary.	Miscellaneous.	Number fined without jail or penitentiary sentence.	Total amount of fines imposed by the district court.	Total amount of fines collected and paid into the county treasury.	Total expense of county on account of criminal prosecutions (not including county attorney's fees).	Total am't paid county attorney on account of criminal prosecutions (including salaries).
Iowa	4	....	1	3	....	....	....	....	$ 1,202.38	$ 1,062.45
Jackson	10	....	1	9	....	....	....	....	5,669 20	1,215.00
Jasper	15	....	10	5	....	....	$ 795 00	$ 35.00	6,231.24	800 00
Jefferson	9	....	1	7	....	1	300.00	10.15	1,865.20	610.06
Johnson	10	....	2	4	....	4	1,500.00	301.00	6,941.75	850.00
Jones	12	....	4	7	1	....	325 00	....	1,962.96	753.44
Keokuk	5	....	3	1	....	1	75 00	119.52	4,611 82	811.90
Kossuth	1	....	....	....	....	1	300.00	300.00	1,698 87	500.00
Lee	25	1	11	12	....	1	375.00	257.35	11,869.30	1,746.61
Linn	50	....	23	25	....	2	2,215.00	1,222 43	5,946.17	1,500.00
Louisa	3	....	....	3	....	....	200.00	7.85	1,242.36	767.56
Lucas	9	....	4	4	....	1	1,001 00	....	4,954.61	575.00
Lyon	1	....	....	1	....	....	....	....	483 65	750 00
Madison	17	....	1	11	....	5	1,500 00	385.45	5,031.05	1,025.00
Mahaska	29	....	3	11	....	15	1,810.00	700.00	15,457.48	1,000.00
Marion	6	....	....	3	....	3	700 00	100.00	1,709.40	882 08
Marshall	7	....	2	5	....	....	....	....	14,437 76	1,000.00
Mills	5	....	1	2	....	2	275 00	160 00	3,239.87	900.00
Mitchell	2	....	....	2	....	....	....	41 00	2,137 74	674.40
Monona	6	....	....	2	....	4	386 75	103 00	2,733 71	573.19
Monroe	15	....	1	5	....	9	2,365.00	73.08	1,019 35	745.00
Montgomery	4	....	....	1	....	3	875 00	25 00	2,997 21	762.49
Muscatine	22	....	18	....	....	4	1,151.00	760 00	4,846.91	1,047.60
O'Brien	8	....	....	4	1	3	65 00	75.00	1,200.00	606.50
Osceola	....	....	....	....	....	....	....	....	347.70	300.00
Page	14	....	3	1	....	10	2.125.00	75 00	3,801.13	950.00
Palo Alto	2	....	1	1	....	....	....	....	2,330.87	614.40
Plymouth	26	....	1	24	....	1	50.00	25.00	4,348 50	1,106.20
Pocahontas	4	....	3	....	....	1	655.00	411 50	1.814.64	963.92
Polk	110	6	42	36	....	26	1,425.00	1,437 59	61.980 16	1,638.98
Pottawattamie	31	....	18	11	1	1	595.00	415 00	3,570.00	1,700.00
Poweshiek	11	....	1	3	1	6	975.00	155.00	3,937.75	900.00
Ringgold	18	....	1	9	....	8	355.00	225.00	794.30	522.50
Sac	10	....	2	1	7	....	600 00	41 57	494 90	65 00
Scott*	26	....	12	13	1	1	100 00	....	23,910 06	1,500.00
Shelby	1	....	1	....	....	....	100.00	151.85	1,902.64	614 50
Sioux	8	....	1	4	....	3	601.00	591.29	3.473 00	812.50
Story	9	....	....	8	....	1	1.00	1 00	4 889.86	644.76
Tama	14	....	9	4	....	1	1,800.00	1,075 66	3,003.61	1,150.87
Taylor	19	....	5	6	....	8	1,600 00	200 00	3,855.88	1,017.04
Union	8	2	....	2	....	4	175.00	75.00	1,243.20	800.00
Van Buren	7	....	1	....	....	6	1,610 00	10.00	1,687.63	879 40
Wapello	61	....	14	34	5	8	1,005.00	....	4,826.00	1,000.00
Warren	24	3	1	7	....	13	945.00	170.00	16,357.12	800.00
Washington	9	....	4	3	....	2	485.00	110 40	3,199.59	678.90
Wayne	19	....	3	9	1	6	616 00	651.40	1,765.33	653.45
Webster	16	....	1	3	....	12	2,943.80	2,343.80	5,363 30	1,104.38
Winnebago	6	....	5	....	....	1	755.00	1,437.15	1,578 05	487.13
Winneshiek	8	....	....	3	....	5	1,100.00	1,550.00	12,344.37	1,228.53
Woodbury	29	4	2	20	....	3	52 50	52.50	4,590.70	1,623.06
Worth	2	....	....	1	....	1	1,072.70	160.00	1,252.77	365.00
Wright	10	....	1	7	....	2	170.00	162 60	2 710.49	648.45
Total	1,263	27	357	539	29	311	$85,287.43	$31,522 10	$456,010 64	$88,978 38

* One, death sentence—to be hanged December 1, 1899.

TABLE No. III.

Showing the offenses of which persons were convicted in the state from September 30, 1897, to October 1, 1898, and the number of convictions for each offense.

FELONIES.

Abduction	1
Abortion	1
Administering drug to woman	1
Adultery	17
Arson	8
Assault with intent to commit a felony	1
Assault with intent to commit manslaughter	4
Assault with intent to commit murder	31
Assault with intent to commit rape	17
Assault with intent to rob	6
Assault with intent to steal	2
Attempt to commit burglary	3
Attempt to wreck a railway train	1
Bigamy	6
Burglary	153
Breaking and entering car	12
Breaking and entering schoolhouse	3
Breaking and entering unoccupied public building	1
Other breakings and enterings	84
Burning jail building	2
Concealing mortgaged property	1
Conspiracy	8
Embezzlement	6
Escaping from penitentiary	2
False pretenses	17
Forgery	22
Highway robbery	1
Incest	7
Keeping a house of ill fame	4
Larceny (grand)	37
Malicious killing of domestic beast of another	2
Malicious threats to extort money	1
Manslaughter	7
Murder	15
Obstructing railway	5

Perjury	2
Rape	4
Receiving stolen property	5
Robbery	24
Seduction	8
Sodomy	3
Swindling	2
Uttering forged instrument	8
Total	545

MISDEMEANORS.

Affray	1
Assault	27
Assault and battery	40
Assault with intent to inflict bodily injury	48
Assisting prisoners to escape	1
Bad conduct in general	1
Breach of the peace	2
Breach of the Sabbath	1
Breaking jail	2
Carrying concealed weapons	1
Conveying into jail instruments to facilitate escape of prisoners	1
Cutting and destroying trees in cemetery	1
Disturbing religious meeting	1
Disturbing the peace	3
Extortion	1
Gambling	11
Illegal transportation of liquor	1
Illegal voting	2
Indecent exposure	2
Injuring and defacing a building	1
Intoxication	5
Jail breaking	1
Keeping a gambling house	52
Keeping liquor with intent to sell	4
Larceny	213
Lewdness	4
Libel	5
Malicious mischief	14
Malicious trespass	2
Maliciously injuring a building	1
Misdemeanor	1
Nuisance	164
Nuisance (liquor)	34

Obstructing highway	4
Peddling	1
Racing on public highway	1
Receiving stolen goods, value of goods less than $20	1
Resisting an officer	11
Selling intoxicating liquors	8
Throwing stone at a railroad car	1
Using blasphemous language	1
Using obscene language	1
Vagrancy	1
Vendor of drugs without license	1
Violation of permit	1
Total	680
Contempt proceedings	16
Incorrigibility	11
Removal from office	1
Total	28
Felonies	545
Misdemeanors	680
Others	28
Grand total	1,253

TABLE IV.

Showing former occupation of convicts.

Agents	2
Bakers	2
Banker	1
Barbers	3
Billiard hall keepers	2
Blacksmiths	7
Boarding house keeper	1
Boiler-maker	1
Bookkeepers	3
Bootleggers	3
Bricklayer	1
Brickmason	1
Brokers	2
Burglar	1
"Bum"	1
Butchers	2
Carpenters	6
Cigarmakers	3
City marshals	2
Clerks	4

Convicts	2
Cooks	2
County auditor	1
County treasurer	1
Dentist	1
Domestics	3
Druggists	22
Editors	2
Electricians	2
Engineers	2
"Fair follower"	1
Farmers	137
Farm boys	2
Farm hands	18
Feather renovator	1
Fireman	1
Fisherman	1
Forger	1
Gamblers	17
Gardener	1
Grocers	3
Gunsmith	1
"Hobos"	6
Horse dealers	3
Horse doctor	1
Horse trainer	2
Hostler	1
Hotel clerks	2
Hotel keepers	3
Hotel waiters	2
House of ill fame keepers	3
Housekeepers	9
Huckster	1
Insurance agents	3
Journeyman	1
Laborers	303
Land agent	1
Lather	1
Lawyers	2
Liquor agent	1
Liverymen	3
"Loafers"	6
Machinists	7
Masons	3
"Market politician"	1
Mechanics	5
Merchants	11

Miners	16
Money loaner	1
Music teacher	1
None	35
Nurses	3
Oculist	1
Old soldier	1
Painters	5
Peddlers	12
Photographers	2
Physicians	8
Piano dealer	1
Plumbers	2
Poolroom keeper	1
Preacher	1
Printers	2
Prostitutes	2
Pugilist	1
Railroad conductor	1
Railroad engineer	1
Railroad men	5
Railroad switchman	1
Real estate dealer	1
Restaurant keepers	11
Retired farmers	3
Salesmen	5
Saloonkeepers	100
Schoolboys	8
Schoolgirl	1
School-teachers	2
Servants	2
Sewing machine agent	1
Shoemaker	1
Showman	1
Steel workers	3
Stock dealers	3
Stone masons	2
Teamsters	2
Thieves	20
Tinners	2
Tramps	80
Traveling salesman	1
Unknown	248
Vagrant	1
Vendor of drugs	1
Total	1,253

CRIMINAL CONVICTIONS IN 1899.

ADAIR COUNTY.

Total amount of fines imposed by district court of said county during the year.. .....
Total amount of fines collected and paid into the county treasury during the year.....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. $ 620.75
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 600.00

H. G. LYNCH, *Clerk of the District Court.*

ADAMS COUNTY.

No. convicted	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault with intent to do great bodily injury	Fine $100.....	Farmer.....	Yes	American .	Fair.
2	Keeping a nuisance.....	1 fine $350 or Co. jail 105 days..	2 farmers.....	1 no.....	1 Bohemi'n	2 bad.
		1 fine $300 or Co. jail 90 days...	.....	1 yes	1 American	

Total amount of fines imposed by district court of said county during the year.....$ 750.00
Total amount of fines collected and paid into the county treasury during the year 100.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 485.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 510.00

L. E. STANLEY, *Clerk of the District Court.*

ALLAMAKEE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Assault with intent to commit great bodily injury	1 county jail 137 days	1 laborer	2 yes	1 American	1 good.
		1 county jail 75 days	1 farmer		1 Norweg'n	1 unknown
2	Larceny	2 county jail 1 day	1 laborer	2 no	1 German	2 bad.
			1 housewife		1 American	

Total amount of fines imposed by district court of said county during the year ..... $ .....
Total amount of fines collected and paid into the county treasury during the year ..... $ 8.41
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year. 1,137.80
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 780.00

ELLISON ORR, *Clerk of the District Court.*

APPANOOSE COUNTY.

1	Assault intent to commit murd'r	Fine $50 and costs	Laborer	Yes	American	Not stated.
2	Burglary	2 penitentiary 9 years	2 laborers	2 yes	2 Amer.	2 bad.
5	Gambling	5 fine $50	3 laborers 2 restauranteurs.	5 yes	5 Amer.	5 bad.
1	Larceny	Penitentiary 1 year	Railroad man	Yes	American	Bad.
1	Murder	Penitentiary 4 years	Farmer	Yes	American	Fair.
31	Nuisance	1 fined $500 and costs 21 fined $300 and costs. 1 fined $250 and costs. 2 fined $100 and costs. 6 fined $50 and costs.	29 laborers 2 merchants	31 yes	31 Amer.	29 bad. 2 fair.
1	Recognizance	Fined $50 and costs	Laborer	Yes	American	Fair.
3	Robbery	2 penitentiary 2 years 1 penitentiary 3 years.	3 laborers	3 yes	3 Amer.	3 bad.
2	Violation s. 2597, c. 19, Code	2 fined $25 and costs	2 dentists	2 yes	2 Amer.	2 good.

Total amount of fines imposed by district court of said county during the year	$ 7,950.00
Total amount of fines collected and paid into the county treasury during the year	576.90
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during the year	5,439.80
Total amount paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,005.00

M. E. LAWTHER, *Clerk of the District Court.*

AUDUBON COUNTY.

1	Assault with intent to inflict great bodily injury	County jail 9 mos. and costs	Laborer	Yes	American	Bad.
1	Larceny	County jail 30 days and costs	Gambler	Yes	American	Bad.
2	Larceny (petit)	2 county jail 30 days	2 tramps	2 yes	1 American 1 Dane.	2 bad.
1	Misdemeanor	Fined $5.	Thresher	Yes	Irish	Good.
1	Murder 2d degree	Penitentiary 25 years	Farmer	Yes	Irish	Fair.

Total amount of fines imposed by the district court of said county during the year	$ 5.00
Total amount of fines collected and paid into the county treasury during the year	5.00
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during the year.	3 864.85
Total am't paid county attorney by the county on account of criminal prosecutions during the year, including salaries	600.00

H. D. WOODWARD, *Clerk of the District Court.*

BENTON COUNTY.

1	Arson	Penitentiary 3 years and costs.	Harnessmaker	Yes	English	Bad.
1	Felony	Penitentiary 2 years and costs.	Laborer	Yes	American	Bad.
1	Forfeiture of bond	Fined $200—amount of bond	Farmer	Yes	Irish	Good.
1	Forgery	Penitentiary 1 year	Baker	Yes	American	Good.
2	Keeping gambling place	2 fined $50 and costs	1 laborer 1 farmer	2 yes	1 American 1 German	1 bad. 1 good.
1	Larceny (grand)	Penitentiary 3 years and costs.	Laborer	Unknown	Unknown	Bad.

BENTON COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
22	Nuisance	1 fined $450 and costs	16 saloon-keepers	22 yes	3 unknown.	20 bad.
		5 fined $400 and costs	2 druggists		10 Germans	2 good.
		16 fined $300 and costs	2 laborers		6 American	
			1 barber		3 Bohem'ns	
			1 merchant.			
1	Seduction	County jail 1 year and costs	Laborer	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year ..... $ 7,550.00
Total amount of fines collected and paid into the county treasury during the year 3,911.26
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 3,384.98
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 1,334.69

B. F. MOSSMAN, *Clerk of the District Court.*

BLACK HAWK COUNTY.

2	Assault with intent to commit great bodily injury	2 fined $50 and costs	2 laborers	2 yes	2 Irish	2 bad.
1	Assault with intent to commit rape	Penitentiary 3 years and costs.	Laborer	Yes	American	Fair.
3	Larceny from a building	1 county jail 4 months and costs.	1 laborer	3 yes	1 Irish	1 fair.
		1 county jail 1 month and costs.	1 machinist		1 American	1 good.
		1 fined $1 and costs	1 farm hand		1 German	1 bad.
1	Nuisance	Fined $300 and costs	Saloon-keeper	Not stated.	Irish	Fair.
1	Sodomy	Penitentiary 7 years and costs.	Laborer	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year ..... $ 401.00
Total amount of fines collected and paid into the county treasury during the year 601.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 6,883.40
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,000.00

H. D. WILLIAMS, *Clerk of the District Court.*

BOONE COUNTY.

1	Assault and battery	Fined $15 and costs	Farmer	Unknown	Unknown	Fair.
4	Burglary	4 fined $5 and costs and co. jail 1 mo.	4 tramps	4 unknown.	3 unknown. 1 Swede.	4 bad.
1	Larceny	Penitentiary 3 years and costs.	Laborer	Yes	Swede	Fair.
1	Larceny (petit)	Fined $50 or co. jail 15 days	Plumber	Yes	Unknown	Fair.
1	Manslaughter	Penitentiary 8 years and fined $1,000 and costs	Coal miner	Yes	Afro-Amer	Bad.
1	Robbery	Penitentiary 4 years and costs.	Cooper	Yes	Unknown	Bad.

Total amount of fines imposed by district court of said county during the year ..... $ 1,085.00
Total amount of fines collected and paid into the county treasury during the year 50.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 7,434.58
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 800.00

E. HARNER, *Clerk of the District Court.*

BREMER COUNTY.

1	Forgery	Penitentiary 8 mos. and fined $10	Laborer	Yes	American	Bad.
1	Larceny	County jail 6 mos. and fined $5.	Laborer	Yes	American	Bad.

Total amount of fines imposed by the district court of said county during the year ..... $ 15.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 1,245.20
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 663.32

C. J. BRODIE, *Clerk of the District Court.*

BUCHANAN COUNTY.

2	Assault and battery	1 fined $30 1 fined $1	1 farmer 1 schoolboy.	2 yes	2 Amer	2 fair.
1	Assault with intent to inflict great bodily injury	County jail 30 days	Laborer	No	Afro-Amer	Bad.

BUCHANAN COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Bigamy	Fined $100 and co. jail 30 days.	Laborer	Yes	English	Good.
4	Burglary	1 penitentiary 7 years	3 laborers	4 yes	4 Amer	3 bad.
		1 penitentiary 4 years	1 tramp			1 fair.
		1 penitentiary 2 years.				
		1 penitentiary 6 months.				
1	Contempt of court	Fined $200	Saloon-keeper	Yes	German	Fair.
6	Larceny	1 penitentiary 6 years	4 tramps	5 yes	1 not st'ted	5 bad.
		2 penitentiary 2 years	1 laborer	1 not st'ted	4 Amer	1 not st'ted
		1 penitentiary 18 months	1 not stated		1 Irish.	
		1 penitentiary 6 months.				
		1 fined $1.				

Total amount of fines imposed by district court of said county during the year ..... $ 332.00
Total amount of fines collected and paid into the county treasury during the year 200.22
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 4,620.30
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 800.00

H. C. CHAPPELL, *Clerk of the District Court.*

BUENA VISTA COUNTY.

2	Breaking and entering building	2 penitentiary at hard lab'r 2 yrs	2 unknown	2 not st'ted	2 not st'ted	2 not st'ted
2	Selling intoxicating liquors	2 fined $300	2 not stated	2 not st'ted	2 German	2 not st'ted

Total amount of fines imposed by the district court of said county during the year ..... $ 600.00
Total amount of fines collected and paid into the county treasury during the year 721.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 1,717.35
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 700.00

J. J. JACOBSON, *Clerk of the District Court.*

BUTLER COUNTY.

2	Assault with intent to commit great bodily injury	1 fined $300	2 farmers	1 yes	1 English	1 good.
		1 fined $50		1 no	1 Irish	1 bad.
1	Breaking and entering	County jail 9 months and fined $100	Laborer	Yes	American	Fair.
1	Breaking and entering in day time	County jail 90 days and fined $50	Laborer	Yes	American	Good.
1	Resisting an officer	Fined $150	Farmer	No	Irish	Bad.

Total amount of fines imposed by district court of said county during the year	$ 650.00
Total amount of fines collected and paid into the county treasury dur ng the year	582.00
Total expense of county on account of criminal prosecutions (not inc uding county attorney's fees) during the year	2,209.85
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	667.69

M. L. PALMER, *Clerk of the District Court.*

CALHOUN COUNTY.

2	Assault with intent to commit great bodily injury	1 county jail 3 months 1 fined $300.	2 farmers	2 yes	2 Scandi'an	2 bad.
1	Larceny	Penitentiary 2 years	Farmer	Yes	American	Bad.
1	Malicious mischief	Fined $25	Insurance agent	Yes	American	Good.
1	Nuisance	Fined $25	Farmer	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year	$ 350.00
Total amount of fines collected and paid into the county treasury during the year	50.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	699.30
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	600.00

FRED RUSSELL, *Clerk of the District Court.*

CARROLL COUNTY.

No. convicted	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault	County jail 9 months	Real estate agent	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year . $ 3,750.58
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 730.41

H. G. A. BRUNNIER, *Clerk of the District Court.*

CASS COUNTY.

3	Burglary	1 penitentiary 5 years 1 penitentiary 4 years 1 Co. jail 4 mos. and fined $100.	1 none 2 laborers.	3 yes	3 Amer	3 bad.
1	Embezzlement	Penitentiary 1 yr. and fined $210	Merchant	Yes	American	Bad.
1	Forgery and embezzlement	Penitentiary 3 years and fined $516.20	Painter	Yes	American	Bad.
1	Incest	Penitentiary 5 years	Farmer	Yes	German	Fair.
1	Keeping house of ill fame	County jail 90 days	Prostitute	Yes	American	Bad.
1	Keeping house of prostitution	Penitentiary 1 year	None	Yes	American	Bad.
1	Nuisance	Co. jail 3 mos and fined $300	Laborer	Yes	American	Bad.
3	Robbery	1 penitentiary 5 years 1 penitentiary 3 years 1 penitentiary 1 year	3 laborers	3 yes	1 Amer 1 German. 1 Swede.	3 bad.

Total amount of fines imposed by district court of said county during the year ..... $ 1,126.20
Total amount of fines collected and paid into the county treasury during the year 145.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,207.86
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 719.25

W. H. MCCONVILL, *Clerk of the District Court.*

CEDAR COUNTY.

1	Affray	Fined $5	Farmer	Yes	American	Not stated.
2	Conspiracy	1 penitentiary 18 months 1 penitentiary 12 months.	2 foot-racers	2 yes	2 Amer	2 not st'ted.
2	Disturbing the peace	2 fined $5	2 farmers	2 yes	2 Amer	2 not st'ted.
3	Larceny	1 penitentiary 14 months 1 penitentiary 12 months 1 county jail 1 month.	1 farmer 2 laborers.	3 yes	3 Amer	3 not st'ted.

Total amount of fines imposed by district court of said county during the year ..... $ 15.00
Total amount of fines collected and paid into the county treasury during the year 10.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,291.63
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 935.29

I. J. HAMIEL, *Clerk of the District Court.*

CERRO GORDO COUNTY.

3	Keeping gambling house	1 fined $100 1 fined $125. 1 fined $60.	3 restauranteurs	3 yes	3 American	3 bad.
2	Larceny	2 penitentiary 21 months	2 not stated	2 yes	2 not stated	2 not stated
1	Murder	Penitentiary 60 years	Laborer	Yes	American	Fair.
1	Nuisance	Fined $400	Restauranteur	Yes	American	Bad.

Total amount of fines imposed by district court of said county during the year ..... $ 685.00
Total amount of fines collected and paid into the county treasury during the year 300.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 3,675.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 700.00

I. W. KEERL, *Clerk of the District Court.*

CHEROKEE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Breaking and entering corn crib	County jail 30 days	Laborer	Yes	American	Fair.
1	Keeping gambling house	Fined $50 and costs	Farmer	Yes	American	Good.
9	Keeping liquor nuisance	8 fined $300 and costs	6 saloon-keepers	9 yes	3 Irish	1 good.
		1 to pay costs	1 farmer		3 Germans	8 fair.
			1 restauranteur		2 American	
			1 bricklayer		1 Swede.	

Total amount of fines imposed by district court of said county during the year ..... $ 2,450.00
Total amount of fines collected and paid into the county treasury during the year 1,305.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year 131.25
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 800.00

D. W. McNeal, *Clerk of the District Court.*

CHICKASAW COUNTY.

1	Assault	Fined $25	Farmer	Yes	German	Good.
1	Assault and battery	Fined $50	Farmer	Yes	Irish	Good.
1	Assault with intent to commit bodily injury	Industrial school	Unknown	Yes	Irish	Unknown.
1	Assault with intent to commit rape	Penitentiary at h'rd lab'r 5 yrs	Tailor	Yes	American	Good.
1	Bigamy	Penitentiary at h'rd lab'r 3 yrs	Farmer	Yes	American	Good.
4	Burglary	3 penitentiary at h'rd lab'r 6 yrs	2 unknown	4 yes	2 Amer.	1 good.
		1 penitentiary at h'rd lab'r 6 mos	1 laborer		1 Irish	2 unknown.
			1 farm boy		1 German	1 fair.
1	Forgery	Penitentiary at h'rd lab'r 2 yrs 6 months	Restauranteur	Yes	German	Bad.

2	Larceny	1 penitentiary at h'rd lab'r 6 mos	2 unknown	1 yes	1 Amer.	1 good.
		1 county jail 5 mos		1 no	1 Afro-Am.	1 unknown.
1	Murder	Penitentiary at hard labor for life	Carpenter	Yes	German	Good.

Total amount of fines imposed by district court of said county during the year ..... $ 75.00
Total amount of fines collected and paid into the county treasury during the year 75.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,771.30
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 792.48

PAUL BRORBY, *Clerk of the District Court.*

CLARKE COUNTY.

2	Assault with intent to commit rape	1 penitentiary 3 years	1 laborer	2 yes	2 Amer.	1 fair.
		1 fined $500 and costs	1 farmer			1 unknown.
1	Compelling a person to do an act against his will	Fined $200 and costs	Merchant	Yes	American	Good.
1	Incorrigible	Industrial school	Farm girl	Yes	American	Bad.
1	Keeping gambling-house	Fined $100 and costs	Harnessmaker	Yes	American	Fair.
1	Larceny	County jail 30 days	Farmer	Yes	American	Fair.
1	Lewdness	Fined $200 and costs	None	Yes	American	Bad.
2	Malicious mischief	2 fined $25 and costs	2 farmers	2 yes	2 Amer.	1 fair.
						1 good.
1	Misdemeanor	Fined $25 and costs	Farmer	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year ..... $ 1,075.00
Total amount of fines collected and paid into the county treasury during the year 750.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 1,363.17
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 800.50

W. E. MORROW, *Clerk of the District Court.*

CLAY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE	NATIVITY.	HABITS.
1	Embezzlement	Penitentiary at hard labor 3 years and costs	Real estate agent	Yes	American	Good.
4	Larceny	3 penitentiary at hard labor 3 months and costs	3 laborers	4 yes	2 American	3 good.
		1 industrial school	1 school boy		2 German	1 bad.
3	Nuisance	1 county jail 9 months and costs	3 laborers	3 yes	1 German	3 good
		1 fined $400 or county jail			1 French.	
		1 fined $300 or county jail			1 American	
3	Resisting an officer	3 fined $100 or county jail	3 stonemasons	3 yes	3 American	3 bad.

Total amount of fines imposed by district court of said county during the year ..... $ 1,000.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,338.12
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 612 50

C. S. WEAVER, *Clerk of the District Court.*

CLAYTON COUNTY.

2	Burglary	1 penitentiary 2 years	1 fisherman	2 not stated	1 American	2 not stated
		1 penitentiary 3 months	1 not stated		1 Irish.	
1	Forgery	Penitentiary 1 year	Farmer	Yes	German	Not stated.
3	Larceny	1 penitentiary 9 months	2 fishermen	1 yes	1 German	3 not stated
		1 penitentiary 7 months	1 farmer	2 not stated	2 American	
		1 penitentiary 6 months.				
1	Malicious mischief	County jail 60 days	Farmer	Yes	German	Not stated.
1	Rape	Penitentiary for life	None	Not stated.	Swiss	Not stated.
1	Seduction	Penitentiary 18 months	Farmer	Yes	American	Not stated.
2	Swindling	2 county jail 90 days and fined $300	2 none	2 not stated	2 American	2 not stated

Total amount of fines imposed by district court of said county during the year	$ 600.00
Total amount of fines collected and paid into the county treasury during the year	1.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	4.117.86
Total am't paid county attorney by the coun'y on account of criminal prosecutions during year, including salaries.	953.30

DAN COSTIGAN, *Clerk of the District Court*

CLINTON COUNTY.

1	Assault with intent to commit great bodily injury	County jail 3 months	Farmer	Yes	American	Bad.
1	Assault with intent to commit manslaughter	Penitentiary 5 years	Laborer	Yes	Afro-Am	Fair.
1	Assault with intent to commit rape	Penitentiary 1 year	Farm hand	No	American	Bad.
2	Bigamy	1 county jail 6 months	2 laborers	2 no	2 American	1 good.
		1 county jail 2 months				1 fair.
1	Breaking and entering	Penitentiary 3 years	Laborer	Yes	Afro-Am	Bad.
1	Burglary	Penitentiary 5 years	Laborer	Yes	American	Fair.
1	Desertion	County jail 2 months	Laborer	Yes	American	Fair.
1	Incest	Penitentiary 1 year	Laborer	Yes	German	Fair.
1	Larceny	County jail 3 months	Laborer	Yes	American	Bad.
1	Larceny from a building	County jail 1 month	Laborer	No	American	Bad.
1	Manslaughter	Penitentiary 8 years	None	Yes	American	Bad.
1	Obtaining money under false pretenses	Penitentiary 4 years	Salesman	Yes	American	Fair.
1	Obtaining signature by false pretenses	Penitentiary 4 years	Peddler	Yes	American	Good.
1	Rape	Penitentiary 25 years	Farmer	Yes	German	Bad.

Total amount of fines imposed by district court of said county during the year	
Total amount of fines collected and paid into the county treasury during the year	$ 5 00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	11,644.50
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,550.22

J. H. EDENS, JR., *Clerk of the District Court.*

CRAWFORD COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE	NATIVITY.	HABITS.
1	Adultery	Penitentiary 9 months	Laborer	Yes	American	Good.
4	Assault	1 fined $10	2 laborers	4 yes	2 American	2 fair.
		2 fined $5	2 farmers		1 Irish	2 bad.
		1 fined $5 and county jail 2 days			1 German	
1	Burglary	County jail 3 mos. and fined $10.	Laborer	Yes	American	Fair.
1	Forging check	Penitentiary 2 years	Laborer	Yes	Irish	Fair.
1	Horse stealing	Penitentiary 3 months	Laborer	Yes	German	Good.
1	Itinerant vender of medicine	Fined $100	Peddler	Yes	Swede	Good.
2	Larceny	2 penitentiary 9 months	2 laborers	2 yes	2 American	1 good. 1 fair.

Total amount of fines imposed by district court of said county during the year ..... $ 135.00
Total amount of fines collected and paid into the county treasury during the year 10.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) duriug the year. 1,923.07
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 868.25

EMIL KRUGER, *Clerk of the District Court.*

DALLAS COUNTY.

1	Seduction	Penitentiary 12 months	Farm hand	Yes	American	Good.
1	Uttering a forged instrument	Penitentiary 12 months	Physician	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.. $ 350.29
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 800.00

C. C. PUGH, *Clerk of the District Court.*

DAVIS COUNTY.

2	Assault with intent to inflict great bodily injury	1 fined $25 1 fined $5.	2 farmers	2 yes	2 American	2 fair.
2	Burglary	2 penitentiary 1 year	2 tramps	2 unknown	2 unknown	2 bad.
2	Larceny	1 penitentiary 4½ years 1 penitentiary 18 months.	2 farmers	2 yes	2 American	2 fair.
3	Nuisance	3 fined $300	2 druggists 1 merchant.	3 yes	3 American	3 good.

Total amount of fines imposed by district court of said county during the year	$ 930.00
Total amount of fines collected and paid into the county treasury during the year	930.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	2,949.08
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries.	650.00

WILLIS M. HOTCHKISS, *Clerk of the District Court.*

DECATUR COUNTY.

1	Illegal sale of intoxicating liquor	Fined $500	Druggist	Yes	American	Fair.
1	Illegal sale of liquor and gambling	Fined $300	Not stated	Yes	Not stated.	Bad.

Total amount of fines imposed by district court of said county during the year	$ 800.00
Total amount of fines collected and paid into the county treasury during the year	200.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	2,966.64
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries.	832.46

J. C. STOCKTON, *Clerk of the District Court.*

DELAWARE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Keeping a gambling house.....	Fined $50 and costs.....	Gambler.....	Yes	American .	Bad.
1	Larceny.....	Penitentiary 14 months.....	Carpenter.....	Yes	American .	Fair.
3	Nuisance.....	3 fined $300 and costs.....	3 druggists.....	3 yes	1 Amer.... 1 Irish. 1 German.	3 good.

Total amount of fines imposed by district court of said county during the year.....	$ 950.00
Total amount of fines collected and paid into the county treasury during the year	250.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	458.18
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	765.94

F. H. PAUL, *Clerk of the District Court.*

DES MOINES COUNTY.

1	Aggravated robbery.....	Penitentiary 5 years and costs.	Unknown.....	Yes	American .	Unknown.
1	Assault and battery	County jail 20 days and costs...	Unknown.....	Yes	American .	Unknown.
1	Assault with intent to commit great bodily injury.....	County jail 6 mos. and costs....	Unknown.....	Yes	American .	Unknown.
2	Assault with intent to commit murder	1 penitentiary 8 yrs. and costs.. 1 penitentiary 3 yrs. and costs..	1 unknown ..... 1 carpenter.....	2 yes	1 German.. 1 Amer.	2 unknown.
1	Assault with intent to do great bodily injury.	County jail 60 days and costs...	Unknown..... ..	Yes	American .	Unknown.
1	Assault with intent to inflict great bodily injury.....	County jail 60 days and costs...	Unknown.....	Yes	American .	Unknown.
2	Breaking and entering	1 penitentiary 4 yrs. and costs.. 1 penitentiary 1 yr. and costs.	2 unknown	2 yes	2 Amer....	2 unknown.

3	Breaking and entering private building	1 penitentiary 6 mos and costs. 1 county jail 6 mos. and costs. 1 industrial school.	3 unknown	3 yes	3 Amer.	3 unknown.
1	Burglary	Penitentiary 4 yrs. and costs	Unknown	Yes	American	Unknown.
1	Cheating by false pretenses	County jail 60 days and costs	Unknown	Yes	American	Unknown.
1	Indecent exposure of the person of another	County jail 6 mos. and costs	Unknown	Yes	American	Unknown.
2	Keeping gambling place	2 fined $50 and costs	2 prof. gamblers	2 yes	2 Amer.	2 unknown.
6	Larceny	3 penitentiary 2 yrs. and costs. 2 penitentiary 18 mos. and costs. 1 penitentiary 12 mos. and costs.	6 unknown	6 yes	6 Amer.	6 unknown.
5	Larceny from building	1 county jail 4 mos and costs 1 penitentiary 2 yrs. and costs. 2 penitentiary 1 yr. and costs. 1 county jail 1 year and costs.	1 roustabout 4 unknown.	5 yes	5 Amer.	5 unknown.
1	Larceny from person	Penitentiary 2 yrs and costs	Unknown	Unknown.	American	Unknown.
1	Murder	Penitentiary 2 yrs. and costs	Carpenter	Yes	American	Unknown.
1	Robbery	Penitentiary 5 yrs. and costs	Unknown	Yes	American	Unknown.

Total amount of fines imposed by district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 22.25
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 1,607.05
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,500.00

C. E. DEMLING, *Clerk of the District Court.*

DICKINSON COUNTY.

1	Assault with intent to commit manslaughter	Penitentiary 4 months	Laborer	Yes	Irish	Not stated.
5	Criminal nuisance	4 fined $300 and costs 1 fined $25 and costs	3 hotel keepers 2 saloon keepers	5 yes	4 English. 1 German.	5 not stated

Total amount of fines imposed by district court of said county during the year ..... $ 1,225 00
Total amount of fines collected and paid into the county treasury during the year 743.10
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during the year 2,150.73
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries $62.50

W. A. PRICE, *Clerk of the District Court.*

DUBUQUE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE	NATIVITY.	HABITS.
1	Assault with intent to commit manslaughter	Penitentiary 18 months	Baker	Yes	German	Good.
1	Assault with intent to commit robbery	Penitentiary 12 months	Laborer	Yes	American	Good.
2	Assault with intent to inflict great bodily injury	1 county jail 12 months 1 county jail 3 months	1 not stated 1 laborer	2 yes	1 American 1 Irish.	2 good.
3	Breaking and entering a building	2 continued for sentence 1 penitentiary 15 months	1 laborer 1 farmer 1 schoolboy.	3 yes	2 American 1 German.	3 good.
2	Breaking and entering a dwelling house	1 county jail 6 months 1 county jail 90 days	1 farmer 1 schoolboy	2 yes	1 American 1 German.	2 good.
2	Larceny from building in day time	1 continued for sentence 1 penitentiary 2 years	1 schoolboy 1 shoemaker	2 yes	1 American 1 German.	2 good.
2	Larceny from building in night time	1 continued for sentence 1 penitentiary 2½ years	1 farmer 1 butcher	2 yes	2 Germans.	1 good. 1 fair.
1	Larceny from the person	Penitentiary 2 months	Newsdealer	Yes	American	Good.
1	Robbery	Penitentiary 2 years 9 months.	Laborer	Yes	Bohemian	Bad.
1	Uttering a forged instrument	Penitentiary 2 years 3 months.	Insurance agent	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year .....

Total amount of fines collected and paid into the county treasury during the year .....

Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during the year. $ 5,557.87

Total a'mt paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,500.00

JAMES A. HAYES, *Clerk of the District Court.*

EMMET COUNTY.

1	Forgery	Penitentiary 1 year	Laborer	Yes	Not stated.	Not stated.
1	Keeping gambling house	Fined $100 and costs	Laborer	Yes	American	Not stated.

Total amount of fines imposed by district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 20.00
Total expense of county on account of criminal prosecutions (not including connty attorney's fees) during the year. 464.12
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 300.00

JNO. AMUNDSON, JR., *Clerk of the District Court.*

FAYETTE COUNTY.

1	Adultery	Penitentiary 1 year	Laborer	Yes	Not stated.	Bad.
2	Assault and battery	2 fined $50	2 farmers	2 yes	2 Amer.	2 not st'ted.
1	Attempt to break and enter	Fined $25 and co. jail 30 days	Laborer	Yes	Not stated.	Fair.
2	Contempt of court	1 fined $50	1 student	1 yes	1 Amer.	2 good.
		1 fined $25	1 housewife	1 not stated	1 not stated	
8	Entering schoolhouse without permission in the night	8 penitentiary 4 months	8 tramps	8 not stated	8 not stated	8 not st'ted.
2	Larceny	1 penitentiary 3 years	1 fish peddler	1 not stated	2 not stated	1 bad.
		1 penitentiary 1 year	1 laborer	1 yes		1 not st'ted.
1	Manslaughter	Penitentiary 8 yrs. and fined $1,000	Farmer	Not stated.	Swiss	Fair.
2	Nuisance	1 fined $400	2 saloon-keepers	2 yes	2 not stated	2 not st'ted.
		1 fined $300.				
1	Receiving money on deposit in an insolvent bank	Penitentiary 5 years	Banker	Yes	Not stated.	Not stated.
1	Threatening to kill with intent to extort money	Penitentiary 20 months	Laborer	Not stated.	Not stated.	Not stated.
1	Threat with intent to extort	Fined $100	Farmer	Yes	Not stated.	Good.
1	Violating an ordinance	Fined $1	Farmer	Yes	Not stated.	Fair.

Total amount of fines imposed by district court of said county during the year ..... $ 2,001.00
Total amount of fines collected and paid into the county treasury during the year 1,085.20
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year. 3,528.25
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,205.35

W. G. WALRATH, *Clerk of the District Court.*

FLOYD COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Rape.....	Penitentiary 1 year and costs..	Printer.....	Yes	German ...	Fair.

Total amount of fines imposed by district court of said county during the year.....
Total amount of fines collected and paid into the county treasury during the year.....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. $ 1,487.61
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 665.00

WILLARD PERRIN, *Clerk of the District Court.*

FRANKLIN COUNTY.

2	Using false weights.....	2 fined $125.....	2 stockdealers.....	2 yes	2 American	2 good.

Total amount of fines imposed by district court of said county during the year..... $ 250.00
Total amount of fines collected and paid into the county treasury during the year..... 179.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 833 97
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 700.00

R. E. MCCRILLIS, *Clerk of the District Court.*

FREMONT COUNTY.

1	Assault with intent to commit murder	County jail 3 months	Laborer	Yes	Irish	Not stated.
2	Breaking and entering	2 penitentiary 2 years	2 farmers	2 yes	2 American	2 bad.
1	Contempt	Fined $35 or county jail 10 days	Farmer	Yes	American	Unknown.
3	Keeping a gambling house	1 fined $75 or county jail 23 days 2 fined $50 or county jail 15 days	1 carpenter 1 restauranteur 1 not stated.	3 yes	3 American	2 not stated 1 bad.
1	Larceny	County jail 30 days and costs	Not stated	Yes	American	Bad.
4	Nuisance	3 fined $300 or county jail 3 mos. 1 fined $300	1 farmer 1 laborer 1 hotel keeper. 1 not stated.	2 yes 2 not stated	2 American 2 not stated	3 bad. 1 not stated
1	Resisting an officer	County jail 30 days	Laborer	Yes	Not stated.	Bad.

Total amount of fines imposed by district court of said county during the year ..... $ 1,410.00
Total amount of fines collected and paid into the county treasury during the year 600.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,873 00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 725.00

F. LOVELAND, *Clerk of the District Court.*

GREENE COUNTY.

1	Assault and battery	Fined $25 or county jail 7 days.	Porter	Yes	Afro-Amer	Good.
5	Burglary	1 penitentiary 20 yrs. and costs. 3 penitentiary 2 yrs. and costs. 1 penitentiary 18 mos and costs	5 unknown	5 unknown.	5 unknown.	5 unknown.
1	Larceny	Penitentiary 135 days and costs.	Unknown	Unknown	Unknown	Unknown.
1	Disturbing the public peace and quiet	Fined $5 or county jail 2 days	Peddler	Yes	Irish	Bad.
1	Obtaining property by false pretenses	Fined $100 and Co jail 30 days	Real estate agent	Yes	American	Unknown.

Total amount of fines imposed by district court of said county during the year	$ 130.00
Total amount of fines collected and paid into the county treasury during the year	115.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	3,006.87
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	650.00

E. S. YOUNG, *Clerk of the District Court.*

GRUNDY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Breaking and entering house in day time	Penitentiary 4 months	Tramp	Yes	American	Bad.
4	Nuisance	4 fined $300	4 saloon-keepers	4 yes	4 Germans	4 bad.

Total amount of fines imposed by district court of said county during the year	$ 1,200.00
Total amount of fines collected and paid into the county treasury during the year	684.00
Total expens of county on account of criminal prosecutions (not including county attorney's fees) dur ng the year	370.81
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	518.69

M. A. BUCHAN, *Clerk of the District Court.*

GUTHRIE COUNTY.

1	Assault and battery	County jail 30 days	Farmer	Yes	American	Bad.
1	Bigamy	County jail 1 day and fined $25.	Housewife	Yes	American	Good.
1	Contempt	Fined $25	Merchant	Yes	American	Good.
2	Larceny (petit)	2 Co. jail 15 days and fined $25.	2 farmers	2 yes	2 American	2 good.
2	Maintaining a nuisance	2 fined $300 or Co. jail 100 days.	2 grocers	2 yes	2 German	1 fair. 1 good.
2	Malicious mischief	2 fined $1	2 farmers	2 yes	2 American	1 good. 1 fair.
1	Murder, second degree	Penitentiary 12 years 6 months.	Farmer	Yes	German	Good.

Total amount of fines imposed by district court of said county during the year	$ 702.00
Total amount of fines collected and paid into the county treasury during the year	27.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during year	931.76
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	726.10

J. F. WOODY, *Clerk of the District Court.*

HAMILTON COUNTY.

11	Nuisance	11 fined $300 and costs	10 druggists	11 yes	10 Amer'n.	10 fair.
			1 bootlegger		1 Norweg'n	1 bad.
1	Shooting prairie chickens	Fined $10 and costs	Banker	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year	$ 3,310.00
Total amount of fines collected and paid into the county treasury during the year	2,638.45
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during year	2,802.79
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	831.70

W. H. WIER, *Clerk of the District Court.*

HANCOCK COUNTY.

1	Arson	Penitentiary 10 yrs. at hard lab.	None	Yes	English	Bad.
2	Larceny (grand)	1 not yet sentenced	2 Prof. thieves	2 yes	2 Irish	2 bad.
		1 penitentiary 18 mos. at hard lab				
1	Malicious mischief	County jail 60 days	Farmer	Yes	Irish	Fair.
3	Nuisance	3 fined $300 or Co. jail 90 days	1 physician	3 yes	1 Irish	3 bad.
			2 none		2 American	

Total amount of fines imposed by district court of said county during the year	$ 900.00
Total amount of fines collected and paid into the county treasury during the year	75.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	969.76
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	475.00

L. D. WOMELDORF, *Clerk of the District Court.*

HARDIN COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Breaking and entering sealed car	Penitentiary 1 year	Tramp	Yes	American	Bad.
2	Burglary	1 penitentiary 8 months	1 tramp	2 yes	2 American	1 not stated
		1 Co. jail 60 days and fined $100	1 farmer			1 good.
1	Common law nuisance	Fined $90	Farmer's wife	Yes	German	Fair.
5	Gaming for money	1 county jail 4 months	1 farmer	5 yes	5 American	1 fair.
		2 county jail 45 days	1 gambler			1 bad.
		1 fined $100	2 clerks			3 good.
		1 fined $50	1 laborer.			
1	Malicious mischief	Fined $50	Farmer	Yes	German	Bad.
1	Misdemeanor	Fined $300	Druggist	Yes	American	Good.
6	Nuisance	1 fined $500	2 clerks	6 yes	6 American	3 good.
		4 fined $300	2 druggists			2 fair.
		1 county jail 90 days	1 baker			1 bad.
			1 laborer.			
1	Rape	Penitentiary 3 years 6 months	Laborer	Yes	American	Fair.
1	Resisting an officer	Fined $150	Billiard hall-keep.	Yes	American	Fair.
3	Robbery	3 penitentiary 3 years	3 hobos	3 yes	3 not stated	3 bad.
1	Selling intoxicating liquors	Fined $50	Clerk	Yes	American	Good.
1	Uttering forged promissory note	Penitentiary 3 years	Farmer	Yes	German	Bad.

Total amount of fines imposed by district court of said county during the year	$ 2,590.00
Total amount of fines collected and paid into the county treasury during the year	840.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	7,476.56
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,026.91

JNO. C. CROCKETT, *Clerk of the District Court.*

HARRISON COUNTY.

1	Assault	Fined $1 and costs	Not stated	Yes	Not stated.	Bad.
1	Burglary	Penitentiary 5 years	Burglar	Yes	Not stated.	Bad.
1	Nuisance	Fined $300 and costs	Prostitute	Yes	Not stated.	Bad.
4	Selling intoxicating liquor	4 fined $50 and costs	4 saloon-keepers	4 yes	4 not st'ted.	4 bad.

Total amount of fines imposed by district court of said county during the year ..... $ 501.00
Total amount of fines collected and paid into the county treasury during the year 201.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,195.06
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 810.95

E. S. GARRISON, *Clerk of the District Court.*

HENRY COUNTY.

1	Assault with intent to commit great bodily injury	Fined $50 and costs	Restauranteur	Yes	American	Fair.
1	Resisting an officer	Fined $50 and costs and county jail 6 months	Restauranteur	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 100.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 1,137.13
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 700.00

A. W. MILLER, *Clerk of the District Court.*

HOWARD COUNTY.

1	Assault with intent to inflict great bodily injury	County jail 30 days	Laborer	Yes	Bohemian	Not stated.
1	Contempt	Fined $500	Saloon-keeper	Yes	Bohemian	Not stated.
1	Keeping a nuisance (selling liquors)	Fined $300 or county jail 3 mos.	Laborer	Yes	German	Bad.
2	Larceny from a building in night time	2 penitentiary 3 months	2 laborers	2 no	2 German	2 not stated

Total amount of fines imposed by district court of said county during the year.....$ 800 00
Total amount of fines collected and paid into the county treasury during the year..... 781.81
Total expense of county on account of criminal prosecutions(not including county attorney's fees) during the year. 2,288.71
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 850.84

C. A. L. LOOMIS, *Clerk of the District Court.*

HUMBOLDT COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
5	Burglary.....	3 penitentiary hard labor 5 yrs· 1 penitentiary hard labor 18 mos· 1 fined $100 and Co. jail 60 days·	2 laborers..... 1 painter..... 1 iron moulder. 1 farmer.	1 no ..... 4 yes.	5 American	5 bad.
1	Obtaining money by false pretenses.....	Penitentiary hard labor 1 year.	Preacher.....	Yes	German....	Good.

Total amount of fines imposed by district court of said county during the year.....$ 100.00
Total amount of fines collected and paid into the county treasury during the year.....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 1,399.32
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 570.00

O. T. GULLIXSON, *Clerk of the District Court.*

IDA COUNTY.

1	Assault.....	Fined $9.75.....	Laborer.....	Yes	American .	Not stated.
1	Assault and battery.....	Fined $13.....	Farmer.....	Yes	German....	Not stated.
2	Burglary.....	1 penitentiary 1 year ..... 1 penitentiary 14 months.	2 laborers.....	2 yes	2 Swedes ..	2 not stated
1	Larceny.....	County jail 30 days.....	Miller	Yes	American.	Not stated.

Total amount of fines imposed by district court of said county during the year ..... $ 22.75
Total amount of fines collected and paid into the county treasury during the year 40.00
To al expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 1,279.71
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 520.75

C. W. HOYER, *Clerk of the District Court.*

IOWA COUNTY.

Total amount of fines imposed by district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year . $ 1,080.09
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 800.00

JOHN E. SPURRIER, *Clerk of the District Court.*

JACKSON COUNTY.

1	Assault with intent to maim ...	Fined $50 and Co. jail 20 days..	Farm hand.....	Yes	American .	Bad.
1	Attempt to do great bodily injury.....	Fined $25	Laborer.....	Yes	German ...	Good.
1	Embezzlement.....	Penitentiary 2 years	Painter.....	Yes	American .	Bad.
1	Keeping a gambling house	Fined $75	Sport.....	Yes	American .	Bad.
2	Larceny.....	1 fined $50 and Co. jail 30 days.	1 laborer	2 yes	1 Canadian.	1 fair.
		1 penitentiary 6 months	1 farm hand	.....	1 German..	1 unknown.
1	Seduction	Penitentiary 6 months.....	Laborer.....	Yes	Irish	Fair.
7	Selling liquors contrary to law.	1 fined $600.....	7 saloon-keepers...	7 yes	3 Germans.	7 good.
		6 fined $300.....	.....	.....	2 Danes.	
					1 American	
					1 Bohemi'n	
1	Stealing from person.....	Penitentiary 5 years.....	Laborer.....	Yes	American .	Bad.

Total amount of fines imposed by district court of said county during the year ..... $ 2,600.00
Total amount of fines collected and paid into the county treasury during the year 2,475.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 7,187.98
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 1,150.00

WM. M. HANEY, *Clerk of the District Court.*

JASPER COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Burglary	2 county jail 30 days and costs	2 farmers	2 yes	2 Amer.	2 not st'ted.
5	Larceny	1 co. jail 8 mos. and fined $50 and costs	1 dressmaker	5 yes	2 Amer.	2 bad.
		1 penitentiary 2 yrs. and costs.	3 farmers.		3 Scotch	3 not st'ted.
		2 fined $20 and costs	1 laborer.			
		1 fined $10 and costs.				
1	Obtaining property by false pretenses	Fined $50 and costs	Agent	Yes	American	Not stated.
1	Running a nuisance	County jail 90 days	Engineer	Yes	Not stated.	Bad.

Total amount of fines imposed by district court of said county during the year ..... $ 150.00
Total amount of fines collected and paid into the county treasury during the year 268.50
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 4,053.28
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 665.90

C. H KAPPLE, *Clerk of the District Court.*

JEFFERSON COUNTY.

1	Assault with intent to kill	Fined $100 and costs	Physician	Yes	American	Fair.
2	Burglary	1 penitentiary 2 yrs. 6 mos.	2 tramps	2 yes	1 Amer.	2 unknown.
		1 penitentiary 2 years			1 unknown.	
1	Incorrigibility	Industrial school	Domestic	Yes	American	Fair.
	Larceny (grand)	2 penitentiary 18 mos	2 tramps	2 yes	2 Amer.	2 unknown.
2	Nuisance (liquor)	2 fined $300 and costs	1 hotel keeper 1 druggist.	2 yes	2 Amer.	2 fair.
1	Selling mortgaged property	County jail 30 days	Laborer	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year	$ 700.00
Total amount of fines collected and paid into the county treasury during the year	336.25
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	2,213.96
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	725.00

JNO. H. MERCKENS, *Clerk of the District Court.*

JOHNSON COUNTY.

1	Assault with intent to commit manslaughter	Penitentiary 1 year	Cattle buyer	Yes	American	Good.
2	Illegally vending drugs	2 fined $100	1 speculator 1 not stated	2 yes	1 American 1 not stated	1 good. 1 not stated
1	Kidnaping	Penitentiary 2 years 6 months.	Doctor	Yes	American	Good.
1	Larceny	Penitentiary 4 years	Doctor	Yes	Not stated.	Not stated.
1	Rape	Penitentiary 2 years	Not stated	Yes	Not stated.	Not stated.

Total amount of fines imposed by district court of said county during the year	$ 200.00
Total amount of fines collected and paid into the county treasury during the year	100.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	6,898.31
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries.	800.00

W. J. HOTZ, *Clerk of the District Court.*

JONES COUNTY.

1	Assault and battery	Fined $20	Farmer	Yes	American	Good.
1	Assault and battery appeal	Fined $5	Laborer	Yes	Unknown	Fair.
1	Assault with intent to commit murder	Fined $150	Drayman	Yes	American	Fair.
1	Breaking and entering and burglary	Penitentiary 2 years	Unknown	Yes	American	Good.
1	Breaking and entering in night time and larceny	Penitentiary 2 years	Paper-hanger	Yes	American	Fair.
1	Concealing stolen property	Fined $500	Farmer	No	Swede	Bad.
1	Escaping from penitentiary	Penitentiary 6 months	Convict	Yes	American	Bad.
1	Forgery	Penitent'ary 1 year	Laborer	Yes	American	Good.

JONES COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE	NATIVITY.	HABITS.
1	Keeping gambling house	Fined $50	Farmer	Yes	American	Fair.
1	Larceny	Penitentiary 3 years	Unknown	No	Dane	Bad.
13	Larceny (appeal)	13 fined $50	13 farmers	13 yes	13 Swedes	13 bad.
2	Nuisance	2 fined $300	2 saloon-keepers	2 yes	1 Bohemian 1 Amer.	2 fair.
1	Stealing from person of another	Penitentiary 3 years	Laborer	Yes	American	Bad.
4	Threatening a person to commit an act against his will	1 fined $500 2 fined $250. 1 fined $150.	4 farmers	4 yes	4 Amer.	4 fair.
1	Uttering a forged note	Penitentiary 6 m s and fined $10	Insurance agent	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year ..... $ 3,135.00
Total amount of fines collected and paid into the county treasury during the year 2,452.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 5,503.33
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,153.00

J. A. HARTMAN, *Clerk of the District Court.*

KEOKUK COUNTY.

2	Assault and battery	1 fined $100 and costs 1 fined $20 and costs or Co jail	1 farmer 1 miner	2 yes	1 American 1 Scotch	1 not stat'd. 1 bad.
1	Assault with intent to commit rape	Penitent'ry 15 mos. and costs.	Laborer	Yes	American	Bad.
2	Burglary	1 penitent'ry 2 yrs. and ¼ costs. 1 pen. 2 yrs. 6 mos. and ¼ costs.	1 laborer 1 machinist	2 yes	1 American 1 German.	2 bad.
1	Compounding felony	County jail 6 months	Barber	Yes	Afro-Am	Bad.
1	Desertion	Fined $250 and costs	Laborer	Yes	American	Bad.
1	Disturbing a school	Fined $50 and costs	Laborer	Yes	American	Bad.

2	Incest	1 penitentiary 5 yrs. and costs.	1 farmer	2 yes	2 Germans.	1 not stat'd.
		1 penitentiary 1 year and costs.	1 housekeeper			1 bad.
1	Intoxication	Fined $15 and costs or Co jail.	Miner	Yes	Scotch	Bad.
2	Larceny	1 penitentiary 3 years and costs	2 laborers	2 yes	2 Am'ric'ns	2 bad.
		1 penitentiary 9 mos. and costs.				
1	Murder	Penitentiary 15 yrs. and costs.	Laborer	Yes	German	Bad.
1	Nuisance (liquor)	Fined $75 and costs.	Saloon-keeper.	Yes	American	Bad.

Total amount of fines imposed by district court of said county during the year ..... $ 510.00
Total amount of fines collected and paid into the county treasury during the year 75.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during year. 6 595.18
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 1,195.75

J. C. BARRETT, *Clerk of the District Court.*

KOSSUTH COUNTY.

1	Assault with intent to maim	Pen. at hard labor 9 months	Laborer	Yes	American	Not stated.
1	Larceny	Pen. at hard labor 6 months	Farmer	Yes	American	Not stated.
2	Maliciously maiming and disfiguring domestic beast of another	1 fined $25	2 farmers	2 yes	1 American	2 good.
		1 fined $15			1 German	
2	Unlawfully driving and operating a steam engine upon and across a bridge without placing and keeping planks under the wheels thereof	1 fined $10	2 farmers	2 yes	2 Am'ric'ns	2 good.
		1 fined $5.				

Total amount of fines imposed by district court of said county during the year ..... $ 55.00
Total amount of fines collected and paid into the county treasury during the year 55.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 432.99
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 500.00

J. B. CARR, *Clerk of the District Court.*

LEE COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Breaking and entering in night time	County jail 6 months 25 days	Machinist	Yes	American	Bad.
1	False pretense	County jail 12 months	Painter	Yes	American	Fair.
1	Forgery	Penitentiary 3 years and costs.	Painter	Yes	American	Bad.
1	Larceny (petit)	Fined $100 or county jail 30 days	Raftsman	Yes	American	Bad.
1	Manslaughter	Penitentiary 5 years and costs.	Laborer	No	American	Fair.
2	Robbery	2 penitentiary 30 years	1 brewer 1 barber	2 yes	1 American 1 German.	2 fair.

Total amount of fines imposed by district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year 179.05
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 10,319.93
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,760 06

SHERMAN I RUTLEDGE, *Clerk of the District Court.*

LINN COUNTY.

1	Adultery	Fined $100 and Co. jail 6 mos.	Painter	Yes	American.	Good.
1	Assault	Fined $25 or county jail 7 days.	Teamster	Yes	American	Good.
1	Assault and battery	Fined $75 or county jail 20 days	Laborer	Yes	American	Fair.
1	Assault with intent to commit great bodily injury	Fined $50 or county jail 15 days	Farmer	Yes	American	Bad.
2	Assault with intent to commit rape	1 penitentiary 10 years 1 penitentiary 5 years	1 teamster 1 tinsmith	2 yes	2 American	1 bad. 1 good.
3	Assault with intent to inflict great bodily injury	1 fined $200 and Co. jail 60 days 1 fined $100 and Co. jail 30 days 1 county jail 6 months.	3 plasterers	3 yes	3 American	3 good.

2	Breaking and entering dwelling in day time	1 county jail 10 days 1 penitentiary 1 year.	2 laborers	2 yes	2 American	2 bad.
1	Breaking and entering railroad car	Penitentiary 1 year	Laborer	Yes	American	Bad.
1	Deserting his wife after marriage for seduction	Fined $200 and Co. jail 30 days.	Laborer	Yes	American	Good.
1	Grand larceny from a building	County jail 30 days	Laborer	Yes	American	Good.
1	Keeping gamb'ing house	Fined $50 or county jail 15 days	Sport	Yes	American	Bad.
2	Keeping house of ill fame	1 penitentiary 2 years 1 penitentiary 6 months	1 whore pimp 1 prostitute.	2 yes	2 American	2 bad.
2	Keeping a nuisance	1 fined $400 and county jail 4 mos 1 fined $300 or county jail 3 mos	2 saloon-keepers	2 yes	1 Bohemian 1 American	2 bad.
3	Larceny	1 fined $50 or county jail 15 days 1 county jail 15 days 1 fined $15 or county jail 4 days	1 miller 1 lather 1 teamster.	3 yes	3 American	1 good. 2 bad.
2	Larceny from a building in day time	1 county jail 25 days 1 county jail 6 months	2 laborers	2 yes	2 American	1 good. 1 bad.
3	Larceny (grand)	1 penitentiary 9 months 1 penitentiary 18 months 1 county jail 15 days.	2 carpenters 1 laborer.	3 yes	3 American	3 bad.
1	Larceny (petit)	Fined $50 or county jail 15 days	Cornice worker	Yes	American	Bad.
1	Misdemeanor	Fined $25 or county jail 8 days.	Laborer	Yes	American.	Bad.
4	Nuisance	4 fined $300 or county jail 90 days	1 laborer 1 bartender 2 saloon-keepers	4 yes	2 American 1 German 1 Bohemian	3 bad. 1 good.
2	Obtaining money under false pretenses	1 penitentiary 6 months 1 penitentiary 2 years	1 thief 1 trickster.	2 yes	2 American	2 bad.
1	Robbery	Penitentiary 3 years	Fireman	Yes	American	Bad.
1	Robbery without arms	Penitentiary 3 years	Blacksmith	Yes	American	Bad.
1	Uttering forged order	Penitentiary 1 year	Laborer	No	German	Bad.
1	Vending drugs without license	Fined $1	Druggist	Yes	American	Good.

LINN COUNTY—Continued.

Total amount of fines imposed by district court of said county during the year	$ 2,841.00
Total amount of fines collected and paid into the county treasury during the year	287.50
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	12,523 84
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,500.00

J. W. BOWMAN, *Clerk of the District Court.*

LOUISA COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault and battery	Fined $10 and costs or co. jail 3 days	Farmer	Yes	American	Good.
1	Assault and battery (appeal)	Fined $30 and costs or co. jail 9 days	Farmer	Yes	Irish	Good.
1	Incest	Penitentiary 3 years	Farmer	Yes	American	Good.
1	Larceny	Penitentiary 2 years	Tailor	Yes	American	Bad.
1	Obtaining goods under false pretenses	County jail 6 months	Laborer	Yes	American	Bad.
1	Seduction	County jail 3 months	Laborer	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year	$ 40.00
Total amount of fines collected and paid into the county treasury during the year	10.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	1,875.88
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	890.92

ED HICKLIN, *Clerk of the District Court.*

LUCAS COUNTY.

1	Assault and battery	Fined $5	Laborer	Yes	American	Not stated.
2	Assault with intent to commit great bodily injury	1 fined $30 and costs. 1 county jail 90 days and costs.	2 laborers	2 yes	2 Amer.	2 not st'ted.
1	Larceny	County jail 30 days and costs	Not stated	Yes	Not stated.	Not stated.

Total amount of fines imposed by district court of said county during the year ..... $ 35.00
Total amount of fines collected and paid into the county treasury during the year 35.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 3,573 95
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 560.05

J. C. SEWARD, *Clerk of the District Court.*

LYON COUNTY.

1	Adultery	Penitentiary 6 months	Laborer	Yes	American	Good.
3	Forgery	2 penitentiary 7 years. 1 penitentiary 3 years	2 hotel-keepers. 1 unknown	3 yes	2 Canad'ns 1 American	3 bad.
1	Rape	Penitentiary 2 years	Farmer	Yes	German	Good.
1	Seduction	Penitentiary 1 year	Farmer	Yes.	German	Good.

Total amount of fines imposed by district court of said county during the year .....
Total amount of fines collected and paid into the county treasury during the year. .....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. $ 1,777.90
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 800.00

O. M. KELSO, *Clerk of the District Court.*

MADISON COUNTY.

1	Assault with intent to commit murder	Fined $100 and Co. jail 30 days	Laborer	Yes	American	Fair.
2	Burglary	1 penitentiary 2 years 6 months 1 penitentiary 1 year 6 months.	1 laborer 1 unknown.	2 yes	2 Am'ric'ns	2 fair.
1	Incest	Penitentiary 7 years	Farmer	Yes	German	Bad.
1	Larceny (petit)	County jail 30 days	Laborer	Yes	American	Fair.

MADISON COUNTY—Continued.

No. convicted.	OFFENSE	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Nuisance (gambling)	Fined $50	Auctioneer	Yes	American	Fair.
1	Nuisance (liquor)	Fined $300	Laborer	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year ..... $ 450.00
Total amount of fines collected and paid into the county treasury during the year 76.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 5,013.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 901.67

H. S. THOMSON, *Clerk of the District Court.*

MAHASKA COUNTY.

9	Assault	1 fined $25 1 fined $20 1 fined $15 2 fined $10. 2 fined $5. 1 county jail 10 months. 1 penitentiary 12 months.	7 laborers 1 farmer 1 liveryman.	9 yes	9 Amer.	5 fair. 4 good.
2	Keeping gambling house	2 fined $100	1 horseman 1 doctor.	2 yes	2 Amer.	2 good.
11	Nuisance	3 fined $1,000 3 fined $100 5 fined $50	4 miners 3 laborers 2 druggists 1 hotel-keeper 1 saloon-keeper.	11 yes	4 Amer. 4 English 2 Welsh. 1 Irish.	8 fair. 3 good.
1	Resisting an officer	Fined $25	Farmer	Yes	American	Good.
9	Slot machine (gambling)	1 fined $200 1 fined $150. 7 fined $100.	9 merchants	9 yes	9 Amer.	9 good.

Total amount of fines imposed by district court of said county during the year	$ 4,915.00
Total amount of fines collected and paid into the county treasury during the year	1,046.89
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	12,054.45
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,374.99

R. K. DAVIS, *Clerk of the District Court.*

MARION COUNTY.

1	Adultery	Penitentiary 1 year	Farmer	Yes	American	Fair.
3	Assault	2 fined $200	1 laborer	3 yes	2 Amer.	2 good.
		1 fined $25	2 farmers		1 unknown.	1 bad.
1	Attempt to commit murder	County jail 1 year	Laborer	Yes	American	Fair.
2	Burglary	1 penitentiary 2 years	1 hotel porter	2 yes	1 Holl'nder	2 bad.
		1 reform school	1 school boy		1 Amer.	
1	Contempt of court	Fined $25	Laborer	Yes	American	Good.
1	Larceny	Penitentiary 16 months	Farm hand	Yes	Unknown	Good.
1	Manslaughter	Penitentiary 15 months	Tel operator	Yes	Hollander	Fair.
2	Nuisance (liquor)	1 fined $400	1 laborer	2 yes	1 Amer.	2 bad.
		1 fined $300	1 restauranteur		1 Holl'nd'r.	

Total amount of fines imposed by district court of said county during the year	$ 1,150.00
Total amount of fines collected and paid into the county treasury during the year	25.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	1,373.36
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	700.00

J. H. TEMPLETON, *Clerk of the District Court.*

MARSHALL COUNTY.

1	Assault with intent to commit great bodily injury	County jail 30 days	Laborer	No	Afro-Amer	Fair.
1	Assault with intent to commit murder	Penitentiary 6 months	Teamster	Yes	American	Bad.
1	Assault with intent to inflict great bodily injury	County jail 30 days	Laborer	Yes	American	Bad.

MARSHALL COUNTY—Continued.

No. convicted	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Breaking and entering a building	2 penitentiary 9 months	2 laborers	2 yes	2 American	2 bad.
3	Burglary	1 penitentiary 1 year	2 tramps	3 yes	1 Norweg'n	3 bad.
		1 penitentiary 5 years	1 laborer		1 American	
		1 penitentiary 6 years			1 Irish.	
1	Forgery	Penitentiary 8 months	Laborer	Yes	Afro-Amer	Bad.
6	Larceny	1 penitentiary 12 months	5 laborers	6 yes	4 American	5 fair.
		1 penitentiary 9 months	1 bookkeeper		2 Norweg'n	1 bad.
		2 penitentiary 6 months.				
		1 penitentiary 3 months.				
		1 county jail 30 days.				
1	Lewdness	County jail 60 days	Laborer	Yes	American	Fair.
1	Murder	Penitentiary for life	Farmer	Yes	American	Bad.

Total amount of fines imposed by district court of said county during the year .....

Total amount of fines collected and paid into the county treasury during the year ..... $ 18.00

Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 10,449.64

Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 1,002.00

J. C. BULLOCK, *Clerk of the District Court.*

MILLS COUNTY.

1	Arson	Penitentiary 8 years	Farmer	Yes	American	Good.
8	Burglary	2 penitentiary 10 years	3 crooks	6 yes	5 American	6 bad.
		1 penitentiary 7 years	3 petty thieves	2 no	3 Irish	2 fair.
		3 penitentiary 2 years	1 laborer.			
		2 penitentiary 1 year	1 tramp.			
3	Larceny (grand)	1 penitentiary 18 months	1 farmer	3 yes	3 American	2 fair.
		2 penitentiary 1 year	2 laborers			1 good.

1	Nuisance	Fined $300 or Co. jail 30 days	Merchant	Yes	French	Fair.
3	Robbery (aggravated)	1 penitentiary 18 years 2 penitentiary 17 years	3 crooks	3 yes	2 American 1 Mexican.	3 bad.

Total amount of fines imposed by district court of said county during the year ..... $ 300 00
Total amount of fines collected and paid into the county treasury during the year 130.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 4,053.38
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 700.00

C. C. POTTER, *Clerk of the District Court.*

MITCHELL COUNTY.

2	Assault and battery	1 fined $100 1 fined $25	1 loafer 1 laborer	2 yes	2 American	1 bad. 1 good.
1	Assault with intent to commit manslaughter	Penitentiary 2 years	Farmer	Yes	American	Bad.
1	Assault with intent to commit rape	Penitentiary 5 years	Farmer	Yes	American	Bad.
2	Breaking and entering railroad car	2 penitentiary 1 year	2 laborers	2 yes	2 American	2 bad.
1	Extorting money by threats	Penitentiary 2 years	Farmer	Yes	American	Bad.
1	Keeping house of ill fame	Penitentiary 1 year	Housekeeper	Yes	American	Bad.
3	Larceny	2 penitentiary 1 year 1 penitentiary 6 months	3 laborers	3 yes	2 American 1 German	1 fair. 1 good. 1 bad.
1	Making false entries as a public officer	Fined $500	Farmer	Yes	American	Good.
1	Murder first degree	Penitentiary for life	Farmer	Yes	American	Good.
1	Nuisance (liquor)	Fined $500	Laborer	Yes	American	Bad.
1	Violation of pharmacy laws	Fined $100	Peddler	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year ..... $ 1,225.00
Total amount of fines collected and paid into the county treasury during the year 673.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 5,272 73
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 925.29

C. J. WRIGHT, *Clerk of the District Court.*

MONONA COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault to commit murder	Fined $100 and Co. jail 10 days	Farmer	Yes	German	Fair.
1	Unlawful sale of liquor	Fined $50 and costs	Well digger	No	Irish	Fair.

Total amount of fines imposed by district court of said county during the year	$ 150.00
Total amount of fines collected and paid into the county treasury during the year	76.25
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	319.12
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	633.40

C. H. BRADBURY, *Clerk of the District Court.*

MONROE COUNTY.

1	Arson	Industrial school	Farmer	Yes	American	Bad.
1	Assault	Judgment suspended	Farmer	Yes	American	Fair.
1	Assault with intent to do injury	County jail 60 days and costs	Laborer	Yes	American.	Fair.
5	Breaking and entering	2 penitentiary 2 years and costs	1 tramp	4 yes	4 American	2 fair.
		1 penitentiary 6 mos. and costs.	1 farmer	1 no	1 Afro-Am.	2 bad.
		1 county jail 6 months and costs	2 coal miners			1 not stated
		1 industrial school	1 farm boy.			
1	Burglary	Penitentiary 3 years and costs	Tramp	Yes	Irish	Not stated.
1	Larceny	County jail 30 days and costs	Street fakir	Yes	American	Not stated.
4	Nuisance (liquor)	3 fined $300 and costs	1 none	4 yes	3 American	3 fair.
		1 judgment suspended	2 laborers		1 Welsh	1 good.
			1 housewife.			
4	Perjury	2 penitentiary 3 years and costs	4 farmers	4 yes	4 American	1 good.
		2 penitentiary 1 year and costs				3 bad.
2	Rape	2 penitentiary 5 years and costs	2 coal miners	2 yes	1 American 1 Welsh.	2 fair.
1	Seduction	Penitentiary 18 mos. and costs.	Farmer	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year.....$ 900.00
Total amount of fines collected and paid into the county treasury during the year.....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 3,476.43
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 627.00

D. W. BATES, *Clerk of the District Court.*

MONTGOMERY COUNTY.

1	Assault and battery	Fined $75 and costs	Farmer	Yes	Irish	Fair.
1	Breaking and entering	Industrial school	Laborer	Yes	American	Bad.
9	Gambling	9 fined $50 and costs	5 laborers	9 yes	7 Amer.	3 fair.
			3 farmers		2 Afro-Am.	5 good.
			1 paperhanger			1 bad.
2	Keeping gambling house	1 fined $50 and costs	2 laborers	2 yes	2 Amer.	1 good.
		1 continued for judgment				1 fair.
1	Nuisance	Continued for judgment	Laborer	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year.....$ 575.00
Total amount of fines collected and paid into the county treasury during the year..... 425.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,616.93
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 800.36

H. G. BARNES, *Clerk of the District Court.*

MUSCATINE COUNTY.

1	Breaking jail	County jail 4 mos. at h'rd lab'r.	Laborer	Yes	American	Bad.
1	Incorrigible	Industrial school	School girl	Yes	American	Bad.
2	Intoxication (appeal)	1 fined $15 or county jail	1 laborer	2 yes	2 Amer.	1 bad.
		1 fined $10 or county jail	1 painter			1 fair.
1	Larceny (petit)	Co. jail 30 days at hard labor	Laborer	Yes	American	Bad.

Total amount of fines imposed by district court of said county during the year.....$ 25.00
Total amount of fines collected and paid into the county treasury during the year..... 232.65
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 7,864.39
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,047.60

J. W. EELLS, *Clerk of the District Court.*

O'BRIEN COUNTY.

No. convicted	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Gambling	2 fined $50 and costs	1 carpenter 1 billiard hall keep	2 yes	1 American 1 German	1 good. ir.
1	Larceny	Fined $100	Laborer	Yes	American	Fair.
1	Robbery	Penitentiary 6 months	Unknown	Yes	American	Unknown.

Total amount of fines imposed by district court of said county during the year ..... $ 200.00
Total amount of fines collected and paid into the county treasury during the year 100.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 250.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 600.00

S. A. MARTIN, *Clerk of the District Court.*

OSCEOLA COUNTY.

1	Breaking and entering	Penitentiary 1 year	Laborer	Yes	Scotch	Not stated.
1	Forgery	Penitentiary 1 year	Unknown	Yes	Unknown	Not stated.
1	Uttering a forged instrument	Penitentiary 1 yr. and fined $1.	Unknown	Yes	Unkno	Not stated.

Total amount of fines imposed by district court of said county during the year ..... $ 1 00
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 253.35
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 300.00

A. W. MCCALLUM, *Clerk of the District Court.*

PAGE COUNTY.

1	Assault	County jail 30 days	Laborer	Yes	American	Bad.
1	Assault and battery	Fined $15 or county jail	Laborer	Yes	American	Bad.
9	Breaking and entering	1 penitentiary 3 years	3 farmers	9 yes	7 American	4 bad.
		2 penitentiary 1 year	2 unknown		2 not stated	4 fair.
		1 penitentiary 6 months	4 laborers			1 good.
		1 fined $100 and Co. jail 3 mos.				
		4 fined $100 and Co. jail 15 days				
1	Breaking jail	Not sentenced yet	Laborer	Yes	American	Bad.
1	Cheating by false pretenses	Penitentiary 18 months	Laborer	Yes	American	Fair.
1	Incest	Penitentiary 10 years	Carpenter	Yes	American	Fair.
1	Keeping house of ill fame	Penitentiary 6 months	Farmer	Yes	American	Fair.
2	Larceny	1 penitentiary 5 years	1 unknown	2 yes	1 not stated	2 bad.
		1 penitentiary 18 months	1 laborer		1 American	
3	Lewdness	1 penitentiary 2 years	1 feather renovator	3 yes	2 American	2 fair.
		1 county jail 130 days	1 salesman		1 not stated	1 bad.
		1 industrial school	1 school girl.			
1	Rape	Penitentiary 2 years	Laborer	Yes	American	Fair.
1	Resorting to house of ill fame for purpose of prostitution	Penitentiary 3 months	Housekeeper	Yes	American	Bad.
1	Uttering and publishing as true a forged instrument	Penitentiary 1 yr. and fined $100	Farm hand	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year	$ 615.00
Total amount of fines collected and paid into the county treasury during the year	102.50
Total expenses of county on account of criminal prosecutions (not including county attorney's fees) during the year	4,113.95
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	800.00

A. WENSTRAND, *Clerk of the District Court.*

PALO ALTO COUNTY.

Total amount of fines imposed by district court of said county during the year	...
Total amount of fines collected and paid into the county treasury during the year	...
Total expense of c unty on account of criminal prosecutions (not including county attorney fees) during the year	$ 355.45
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	600.00

H. M. HELGEN, *Clerk of the District Court.*

PLYMOUTH COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Breaking and entering	Penitentiary 1 year	Tramp	Unknown	Swede	Bad.
1	Keeping a nuisance	Fined $300 or Co. jail 60 days	Saloon-keeper	Unknown	American	Good.
2	Larceny	2 penitentiary 1 year 6 months.	2 tramps	2 unknown.	2 American	2 bad.
1	Obtaining money under false pretenses	Penitentiary 6 months	Farmer	Unknown	German	Fair.

Total amount of fines imposed by district court of said county during the year ..... $ 300.00
Total amount of fines collected and paid into the county treasury during the year 168.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 3,068.35
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 1,000.00

E. C. PFAFFLE, *Clerk of the District Court.*

POCAHONTAS COUNTY.

1	Assault and battery	Fined $100 and costs or Co. jail.	Laborer	Yes	Irish	Good.

Total amount of fines imposed by district court of said county during the year ..... $ 100.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 1,054.70
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 719.91

F. H. PLUMB, *Clerk of the District Court.*

POLK COUNTY.

1	Adultery	Penitentiary 2 yrs. 6 mos.	Not stated	Not stated.	Not stated.	Not stated.
1	Assault	Fined $1 and costs	Not stated	Not stated.	Not stated.	Not stated.
6	Assault and battery	2 county jail 10 days 1 county jail 20 days. 2 fined $10 and costs. 1 fined $50 and costs.	6 not stated	6 not st'ted.	6 not st'ted.	6 not st'ted.
1	Assault with intent to commit rape	Industrial school	Not stated	Not stated.	Not stated.	Not stated.
1	Assault with intent to do great bodily injury	County jail 6 months	Not stated	Not stated.	Not stated.	Not stated.
3	Assault with intent to inflict great bodily injury	1 county jail 5 months 1 county jail 30 days. 1 fined $50 and costs.	3 not stated	3 not st'ted.	3 not st'ted.	3 not st'ted.
3	Assault with intent to murder.	1 penitentiary 6 years 1 penitentiary 5 years. 1 penitentiary 4 years.	3 not stated	3 not st'ted.	3 not st'ted.	3 not st'ted.
3	Assault with intent to rob	1 penitentiary 5 years 2 penitentiary 4 years.	3 not stated	3 not st'ted.	3 not st'ted.	3 not st'ted.
1	Bigamy	Penitentiary 18 months	Not stated	Not stated.	Not stated.	Not stated.
8	Breaking and entering	2 penitentiary 7 years 1 penitentiary 6 years. 1 penitentiary 3 years. 2 industrial school 1 county jail 60 days. 1 county jail 30 days.	8 not stated	8 not st'ted.	8 not st'ted.	8 not st'ted.
7	Breaking and entering a building	3 penitentiary 3 years 1 penitentiary 1 year. 1 county jail 6 months. 1 county jail 4 months. 1 county jail 1 month.	7 not stated	7 not st'ted.	7 not st'ted.	7 not st'ted.
6	Burglary	2 penitentiary 10 years 1 penitentiary 6 years. 2 penitentiary 5 years. 1 penitentiary 3 years.	6 not stated	6 not st'ted.	6 not st'ted.	6 not st'ted.

POLK COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Carnally knowing an imbecile.	Penitentiary 5 years	Not stated	Not stated.	Not stated.	Not stated.
1	Forgery	Penitentiary 6 years	Not stated	Not stated.	Not stated.	Not stated.
1	Gambling	Fined $25 and costs	Not stated	Not stated.	Not stated.	Not stated.
1	Incest	Penitentiary 10 years	Not stated	Not stated.	Not stated	Not stated.
2	Incorrigible	2 industrial school	2 not stated	2 not st'ted.	2 not st'ted.	2 not st'ted.
1	Keeping a gambling house	Fined $150 and costs	Not stated	Not stated.	Not stated.	Not stated.
1	Keeping a house of ill fame	Penitentiary 3 years	Not stated	Not stated.	Not stated.	Not stated.
8	Larceny	2 penitentiary 4 years 1 penitentiary 3 years. 1 penitentiary 18 months. 1 county jail 90 days. 3 county jail 30 days.	8 not stated	8 not st'ted	8 not st'ted.	8 not st'ted.
11	Larceny from a building	1 penitentiary 5 years 1 county jail 12 months. 2 county jail 6 months. 3 county jail 4 months. 2 county jail 3 months. 2 county jail 1 month.	11 not stated	11 not st't'd	11 not st't'd	11 not st't'd
4	Larceny from a building in day time	2 county jail 4 months 1 county jail 2 months. 1 county jail 1 month.	4 not stated	4 not st'ted.	4 not st'ted.	4 not st'ted.
1	Larceny from a building in night time	County jail 6 months	Not stated	Not stated.	Not stated.	Not stated.
4	Larceny from the person	1 penitentiary 3 years 1 penitentiary 7 years. 1 county jail 30 days. 1 county jail 5 days.	4 not stated	4 not st'ted.	4 not st'ted.	4 not st'ted.
1	Larceny (grand)	Penitentiary 3 years 6 months.	Not stated	Not stated.	Not stated.	Not stated.
3	Larceny (petit)	3 county jail 30 days	3 not stated	3 not st'ted.	3 not st'ted.	3 not st'ted.

1	Malicious trespass	County jail 3 months	Not stated	Not stated.	Not stated.	Not stated.
1	Nuisance	Fined $300 and costs	Not stated	Not stated.	Not stated.	Not stated.
1	Receiving stolen goods	Fined $10 and costs	Not stated	Not stated.	Not stated.	Not stated.
1	Receiving stolen property	County jail 1 day	Not stated	Not stated.	Not stated.	Not stated.
2	Resisting an officer	2 fined $25 and costs	2 not stated	2 not st'ted.	2 not st'ted	2 not st'ted.
1	Robbery	Penitentiary 3 years	Not stated	Not stated.	Not stated.	Not stated.
1	Selling liquor contrary to law	Fined $50 and costs	Not stated	Not stated	Not stated.	Not stated.
5	Uttering a forged instrument	1 penitentiary 6 years 1 p'nit'ntiary 4 yrs. at h'rd lab'r. 1 penitentiary 4 years. 1 penitentiary 1 year. 1 county jail 3 months.	5 not stated	5 not st'ted	5 not st'ted.	5 not st'ted.

Total amount of fines imposed by district court of said county during the year ..... $ 706.00
Total amount of fines collected and paid into the county treasury during the year 1,252.97
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year 15,203.15
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,604.93

J. C. TATE, *Clerk of the District Court.*

POTTAWATTAMIE COUNTY.

1	Adultery	Penitentiary 18 months	Laborer	Yes	American	Bad.
2	Assault	1 county jail 6 months 1 county jail 60 days.	2 laborers	2 yes	2 American	2 fair.
2	Assault and battery	1 fined $10 1 fined $1	1 saloon-keeper 1 farmer	2 yes	2 American	1 fair. 1 good.
5	Breaking and entering	1 penitentiary 3 years 1 penitentiary 2 years 1 penitentiary 1 year 1 penitentary 18 months. 1 penitentiary 6 months.	3 thieves 1 laborer 1 printer	5 yes	3 American 1 Afro-Am. 1 Irish.	5 bad.
1	Cheating by false pretense	Penitentiary 2 years	Laborer	Yes	American	Bad.
1	Conspiracy	Penitentiary 1 year	Laborer	Yes	American	Fair.
1	Forgery	Penitentiary 2 years	Forger	Yes	German	Bad.

POTTAWATTAMIE COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
22	Larceny	1 penitentiary 4 years	14 laborers	22 yes	16 Am'ric'n	18 bad.
		2 penitentiary 2 years	5 thieves		3 Afro-Am.	4 fair.
		3 penitentiary 18 months	1 professional thief		3 Irish.	
		1 penitentiary 16 months	1 electrician.			
		1 penitentiary 15 months	1 farmer.			
		4 penitentiary 12 months.				
		2 penitentiary 6 months.				
		1 county jail 6 months.				
		1 county jail 75 days.				
		2 county jail 60 days.				
		3 county jail 30 days.				
		1 county jail 3 days				
1	Larceny by embezzlement	Penitentiary 9 months	None	Yes	American	Bad.
2	Malicious mischief	1 penitentiary 9 months	2 laborers	2 yes	1 German	2 bad.
		1 county jail 20 days			1 Afro-Am	
1	Robbery	Penitentiary 2 years	Painter	Yes	American	Bad.
3	Vagrancy	3 county jail 3 days	3 none	3 yes	2 Irish	3 bad.
					1 Scotch.	
1	Violating Sunday law	Fined $1	Barber	Yes	American	Good.

Total amount of fines imposed by district court of said county during the year ..... $ 12.00
Total amount of fines collected and paid into the county treasury during the year 11.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,533.75
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,533.60

F. L. REED, *Clerk of the District Court.*

POWESHIEK COUNTY.

1	Abortion	Pen. 5 yrs., fined $1,000 and costs	Doctor	Yes	American	Fair.
1	Assault with intent to inflict great bodily injury	Fined $50 and costs	Laborer	Yes	Irish	Fair.
1	Keeping a gambling house	Fined $50 and costs	Farmer	Yes	German	Good.
1	Larceny	County jail 20 days	Laborer	Unknown	Unknown	Bad.
3	Nuisance	2 fined $1,000 and costs	1 laborer	3 yes	1 Irish	1 good.
		1 fined $300 and costs	1 restauranteur		1 English	2 fair.
			1 station agent		1 American	

Total amount of fines imposed by district court of said county during the year	$ 3,400.00
Total amount of fines collected and paid into the county treasury during the year	350.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	3,218.55
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	900.00

GEO. PHILLIPS, *Clerk of the District Court.*

RINGGOLD COUNTY.

1	Adultery	Penitentiary 6 months	Laborer	Yes	American	Bad.
1	Assault with intent to commit great bodily injury	Fined $25	Farmer	Yes	American	Good.
1	Keeping house of ill fame	Penitentiary 4 years	Farmer	Yes	American	Bad.
2	Malicious mischief	2 fined $10	2 farmers	2 yes	2 American	2 fair.
3	Nuisance	1 fined $300	1 laborer	3 yes	3 American	1 bad.
		1 fined $100	1 druggist			1 good.
		1 fined $50	1 gambler			1 fair.

Total amount of fines imposed by district court of said county during the year	$ 495 00
Total amount of fines collected and paid into the county treasury during the year	195.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	479.50
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries.	519.50

C. G. STRANAHAN, *Clerk of the District Court.*

SAC COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Assault with intent to commit murder	Penitentiary 10 years	Horse trader	Yes	American	Bad.
3	Keeping house of ill fame	1 penitentiary 5 years 1 penitentiary 9 months. 1 penitentiary 8 months.	3 none	3 yes	3 American	3 bad.
2	Larceny	1 penitentiary 3 years 1 county jail 10 days	2 laborers	2 yes	1 Swede 1 American	1 bad. 1 good.
1	Nuisance	Fined $75	Horse trainer	Yes	American	Good.
1	Prostitution	Penitentiary 2 years	Prostitute	Yes	American	Bad.

Total amount of fines imposed by district court of said county during the year ..... $ 75.00
Total amount of fines collected and paid into the county treasury during the year 76 25
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 1,717.50
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 807 91

W. C. WADDELL, *Clerk of the District Court.*

SCOTT COUNTY.

1	Assault and battery	County jail 30 days	None	Yes	American	Fair.
3	Burglary	3 penitentiary 5 years	3 laborers	3 yes	3 American	3 bad.
2	Forgery	1 penitentiary 4 years 1 penitentiary 2 years six mos.	1 agent 1 laborer	2 yes	2 American	1 fair. 1 good.
3	Larceny	1 fined $100 or county jail 2 fined $100	1 laborer 2 housewives	1 no 2 yes	1 American 2 Swedes.	3 fair.
1	Larceny from person	Penitentiary 18 months	None	Yes	American	Bad.
9	Larceny (petit)	5 county jail 30 days 4 fined $100	2 prostitutes 4 clerks 2 laborers. 1 boat house keeper	8 yes 1 no	9 American	7 fair. 2 good.
1	Larceny by embezzlement	Penitentiary 4 months	Farmer	Yes	American	Fair.
1	Malicious mischief	Fined $25	Hack driver	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year	$ 725.00
Total amount of fines collected and paid into the county treasury during the year	525.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	17,274.13
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries.	1,835.46

J. F. CHEEK, *Clerk of the District Court.*

SHELBY COUNTY.

1	Assault	Fined $50	Farmer	Not stated.	American..	Good.
1	Perjury	Penitentiary hard labor 5 years	Farmer	Not stated.	American..	Bad.
1	Seduction	Penitentiary hard labor 18 mos	Farmer	Not stated.	American..	Good.

Total amount of fines imposed by district court of said county during the year	$ 50.00
Total amount of fines collected and paid into the county treasury during the year	360 00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	1,201.46
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	636 60

W. E. COOPER, *Clerk of the District Court.*

SIOUX COUNTY.

1	Itinerant vendor of drugs without a license	Fined $100 and costs	Itinerant vendor	Yes	Unknown	Good.
1	Keeping a nuisance	Fined $300 and costs	Saloon-keeper	Yes	German.	Good.
3	Larceny	2 penitentiary 1 year and costs.	2 unknown	3 yes	2 American	1 good.
		1 penitentiary 5 mos. and costs	1 mason		1 not stated	1 fair.
						1 bad.
1	Violating injunction	Fined $200 and costs	Saloon-keeper	Yes	German.	Good.

Total amount of fines imposed by district court of said county during the year	600.00
Total amount of fines collected and paid into the county treasury during the year	65.31
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	2,843.24
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,178.00

H. R. MELROSE, *Clerk of the District Court.*

STORY COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
2	Adultery	1 fined $300 and Co. jail 35 days. 1 fined $300 and Co. jail 4 mos.	1 not stated 1 physician.	2 not stated	2 not stated	2 bad.
1	Assisting prisoner to escape from jail	Penitentiary at hard labor 2 yrs	Not stated	Not stated.	Not stated.	Bad.
1	Burglary from a building in the night time	Penitentiary at hard labor 10 yrs	Not stated	Not stated.	Not stated.	Bad.
1	Forgery	Penitentiary at hard labor 4 yrs	Not stated	Not stated.	Not stated.	Bad.
2	Larceny of property not exceeding value of $1	2 fined $25 and costs or county jail 7 days	2 not stated	2 not stated	2 not stated	2 bad.
1	Larceny from the person	Penitentiary at hard labor 6 mos	Not stated	Not stated	Not stated.	Bad.
4	Unlawful sale of liquor	2 fined $300 or Co. jail 90 days. 2 fined $300 or county jail.	4 not stated	4 not stated	4 not stated	4 bad.

Total amount of fines imposed by district court of said county during the year ..... $ 1,850.00
Total amount of fines collected and paid into the county treasury during the year .....
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 821.73
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 600.00

C. M. SOPER, *Clerk of the District Court.*

TAMA COUNTY.

1	Assault with intent to commit murder	County jail 1 year	Gambler	Yes	America	Bad.
1	Burglary	Penitentiary 9 months	Burglar	Yes	America	Not stated.
1	Murder	Penitentiary 12 years	Farmer	Yes	America	Bad.
4	Nuisance (liquor)	4 fined $300 and costs or county jail 95 days	4 saloon-keepers	4 yes	4 German	4 fair.
1	Nuisance (polluting Iowa river)	Fined $600 and costs	Glucose works	Not stated	Not stated.	Bad.

Total amount of fines imposed by district court of said county during the year	$ 1,800.00
Total amount of fines collected and paid into the county treasury during the year	625.60
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	4,495.62
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,000.00

C. D. COATES, *Clerk of the District Court.*

TAYLOR COUNTY.

2	Assault and battery	1 fined $25 and costs 1 fined $10 and costs	1 physician 1 laborer	2 yes	2 Am'ric'ns	1 fair. 1 bad.
1	Assault with intent to inflict a great bodily injury	Fined $100 and costs	Farm hand	Yes	American	Bad.
8	Burglary	4 penitentiary 3 years 3 penitentiary 2 years 1 penitentiary 1 year	2 farm hands 4 unknown 1 laborer. 1 huckster.	8 yes	3 Am'ric'ns 5 unknown.	6 bad. 2 fair.
4	Illegal sale of intoxicating liquors	2 fined $300 and costs. 2 fined $50 and costs.	4 druggists	4 yes	4 Am'ric'n.	4 fair.
1	Indecent exposure of his person	Fined $25 and costs	Farm hand	Yes	American	Good.
1	Resisting an officer	Fined $50 and costs	Laborer	Yes	American	Bad.
1	Seduction	Fined $500 and costs	Farm hand	Yes	American	Good.
1	Violating town ordinance	Fined $10 and costs	Unknown	Yes	American	Unknown.

Total amount of fines imposed by district court of said county during the year	$ 1,420.00
Total amount of fines collected and paid into the county treasury during the year	810.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	2,230.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	901.87

PAUL HUNTER, *Clerk of the District Court.*

UNION COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE	NATIVITY.	HABITS.
1	Assault and battery..	Fined $1 and costs.....	Laborer.....	Yes.....	American..	Not stated.
2	Burglary.....	2 pen. at hard labor 5 years....	2 machinists.....	2 yes.....	2 unknown.	2 not stated
2	Larceny.....	1 pen. at hard labor 3 years....	1 painter	2 yes.....	2 Am'ric'ns	2 not stated
		1 pen. at hard labor 2 years....	1 laborer.			
1	Manslaughter.....	Pen. at hard labor 4 years.....	Showman.....	Yes	American..	Good.
3	Robbery from the person.....	2 pen. at hard labor 2 years....	3 unknown.....	3 yes.....	2 Irish.....	3 not stated
		1 pen. at hard labor 18 months.	.....	.....	1 unknown.	

Total amount of fines imposed by district court of said county during the year .....$ 1.00
Total amount of fines collected and paid into the county treasury during the year..... 350.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 814.19
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 855.00

J. M. JOSEPH, *Clerk of the District Court.*

VAN BUREN COUNTY.

1	Assault.....	Fined $100	Farmer	Yes	American .	Fair.
1	Assault with intent to do great bodily harm.....	County jail 8 months	Laborer	Yes	American .	Fair.
1	Forgery.....	Peni. 2 yrs. 6 mos. and fined $100.	Farmer	Yes	American .	Fair.
4	Larceny.....	4 penitentiary 1 year	4 laborers.....	4 yes	3 Amer....	4 fair.
					1 Irish.	
1	Larceny (petit).....	Sentence suspended	Domestic.....	Yes	Afro-Am ..	Fair.
1	Murder.....	Penitentiary 10 years.....	Laborer	Yes	Afro-Am ..	Fair.
17	Nuisance.....	1 fined $400 or county jail.....	16 laborers	17 yes.....	17 Amer...	17 fair.
		11 fined $300.....	1 saloon keeper.			
		5 fined $300 or county jail				

Total amount of fines imposed by district court of said county during the year	$ 5,400.00
Total amount of fines collected and paid into the county treasury during the year	226.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year	4,306.53
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries	1,614.42

H C. MEEK, *Clerk of the District Court.*

WAPELLO COUNTY.

2	Assault and battery	1 fined $25 1 county jail 15 days.	2 not stated	2 not st'ted.	2 not st'ted.	2 not st'ted.
1	Assault with intent to do great bodily injury	County jail 6 months	1 not stated	Not stated.	Not stated.	Not stated.
2	Attempting to break and enter.	2 county jail 30 days	2 not stated	2 not st'ted.	2 not st'ted.	2 not st'ted.
1	Breaking and entering railroad car	Penitentiary 2 years	Not stated	Not stated.	Not stated.	Not stated.
9	Burglary	2 penitentiary 2 years 1 penitentiary 18 months. 5 penitentiary 12 months. 1 penitentiary 6 months.	9 not stated	9 not st'ted	9 not st'ted.	9 not st'ted.
1	Cheating by false pretense	Penitentiary 3 years	Not stated	Not stated.	Not stated.	Not stated.
1	False pretense	Penitentiary 10 months	Not stated	Not stated.	Not stated.	Not stated.
1	Intent to commit murder	Penitentiary 5 years	Not stated	Not stated.	Not stated.	Not stated.
2	Keeping a gambling house	2 fined $100	2 not stated	2 not st'ted	2 not st'ted.	2 not st'ted.
1	Keeping a house of ill fame	Fined $100	Not stated	Not stated.	Not stated.	Not stated.
2	Keeping a house where dr'nk'n-n'ss and bre'ches of the pe'ce are committed	1 fined $25 1 fined $50.	2 not stated	2 not st'ted.	2 not st'ted.	2 not st'ted.
3	Keeping place resorted to for prostitution	1 fined $100 2 county jail 3 months	3 not stated	3 not st'ted.	3 not st'ted.	3 not st'ted.
4	Larceny	1 penitentiary 3 yrs. 6 mos. 2 county jail 12 months. 1 county jail 10 days.	4 not stated	4 not st'ted.	4 not st'ted.	4 not st'ted.
2	Malicious mischief	1 county jail 12 months 1 county jail 6 months.	2 not stated	2 not st'ted	2 not st'ted.	2 not st'ted.

WAPELLO COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Nuisance	Fined $100	Not stated	Not stated.	Not stated.	Not stated.
6	Nuisance (liquor)	2 fined $300 4 fined $100.	6 not stated	6 not st'ted	6 not st'ted.	6 not st'ted.
2	Robbery	1 penitentiary 4 years 1 penitentiary 18 months.	2 not stated	2 not st'ted.	2 not st'ted.	2 not st'ted.
1	Selling oleomargarine	Fined $15	Not stated	Not stated.	Not stated.	Not stated.
1	Uttering a forged check	Penitentiary 1 year	Not stated	Not stated.	Not stated.	Not stated.
1	Uttering and passing a forged paper	Penitentiary 6 months	Not stated	Not stated.	Afro-Am	Not stated.

Total amount of fines imposed by district court of said county during the year ..... $ 1,615.00
Total amount of fines collected and paid into the county treasury during the year 952.45
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 13,902.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 1,110.25

O. J. GARRIOTT, *Clerk of the District Court.*

WARREN COUNTY.

1	Assault	County jail 30 days	Coal miner	Yes	American	Fair.
1	Burglary	Fined $100 and county jail 6 mos	Farmer	Yes	American	Fair.
1	Cheating by false pretenses	County jail 3 months	Teamster	Yes	American	Fair.
2	Nuisance	1 fined $300 and costs 1 judgment withheld	1 telegr'h operator. 1 farmer	2 yes	2 American	1 good. 1 bad.
1	Perjury	Penitentiary 2 years and 6 mos.	Lawyer	Yes	American	Fair.
3	Selling intoxicating liquors	3 fined $50	3 farmers	3 yes	3 American	3 fair.

Total amount of fines imposed by district court of said county during the year ..... $ 550.00
Total amount of fines collected and paid into the county treasury during the year 450.00
Total expense of the county on account of criminal prosecutions (not including county attorney's fees) during the year 8,404.40
Total amount paid county attorney by the county on account of criminal prosecutions during year, including salaries 600 00

R. T. ELSON, *Clerk of the District Court.*

WASHINGTON COUNTY.

1	Administering drugs	Penitentiary 2 years 6 months, fined $1 and costs	Painter	Yes	American	Bad.
4	Gambling	4 fined $50 and costs	1 billiard hall keep	4 yes	3 American	1 bad.
			1 farmer		1 Irish	2 fair.
			1 none			1 good.
			1 laborer.			
2	Highway robbery	2 penitentiary 5 years	1 laborer	2 yes	2 American	1 bad.
			1 farmer			1 fair.
1	Keeping gambling house	Fined $300 and costs or Co. jail	Laborer	Yes	American	Bad.
3	Larceny	3 county jail 30 days	1 farmer	3 yes	3 American	1 fair.
			2 laborers			2 bad.
1	Libel	County jail 6 months and costs	Editor	Yes	American	Good.
6	Perjury	6 fined $10	6 laborers	6 yes	6 American	5 bad.
						1 fair.

Total amount of fines imposed by district court of said county during the year ..... $ 561.00
Total amount of fines collected and paid into the county treasury during the year 785.70
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year .. 4,996.50
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 650.00

J. B. YOUNG, *Clerk of the District Court.*

WAYNE COUNTY.

1	Assault and battery	Fined $10 and costs	Laborer	Yes	American	Fair.
2	Burglary	1 penitentiary 5 years	1 tramp	2 yes	2 Am'ric'ns	1 bad.
		1 penitentiary 1 year	1 laborer			1 fair.
1	Larceny	Penitentiary 2 years 6 months	Laborer	Yes	American	Fair.
1	Lewdness	County jail 4 months	Laborer	Yes	American	Fair.
2	Malicious mischief	2 county jail 3 months	2 tramps	2 yes	2 Am'ric'ns	2 bad.
1	Nuisance	Fined $25 and costs	Barber	Yes	American	Bad.
1	Using profane language	Fined $10 and costs	Farmer	Yes	American	Fair.

Total amount of fines imposed by district court of said county during the year ..... $ 45.00
Total amount of fines collected and paid into the county treasury during the year 174.50
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,111.15
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 669.15

F. M. HAZLEWOOD, *Clerk of the District Court.*

WEBSTER COUNTY.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
1	Horse stealing	Pen. at hard labor 4 years	Unknown	Yes	German	Bad.
3	Incorrigibility	3 industrial school	2 farm boys 1 servant	3 yes	1 American 1 Norweg'n 1 German.	3 bad.
1	Larceny	Pen at hard labor 1 year	Barber	Yes	American	Fair.
2	Larceny from a building of property of the value of less than $200	2 county jail 6 months	2 boys	2 yes	2 Am'ric'ns	2 bad.
1	Larceny (petit)	County jail 30 days	Tramp	Yes	Irish	Fair.
6	Nuisance	6 fined $300 and costs	2 druggists 4 saloon-keepers	6 yes	5 Irish 1 American	6 good.
1	Rape	Pen. at hard labor 10 years	Laborer	Yes	Irish	Bad.
1	Vagrancy and disorderly conduct	Industrial school	School girl	Yes	American	Bad.

Total amount of fines imposed by district court of said county during the year ..... $ 1,800.00
Total amount of fines collected and paid into the county treasury during the year 1,800.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 6,540.00
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 1,200.00

G. F. RANKIN, *Clerk of the District Court.*

WINNEBAGO COUNTY.

1	Assault with intent to commit rape	Penitentiary at h'rd labor 2 yrs	Farmer	Yes	Sc'ndin'v'n	Bad.
1	Assault with intent to kill	Penitentiary at h'rd labor 1 yr.	Farmer	Yes	Sc'ndin'v'n	Bad.
1	Assault with intent to rob	Penitentiary at h'rd labor 3 yrs	Farmer	Yes	Irish	Bad.
4	Maintaining a nuisance	4 fined $300 and costs	4 pharmacists	4 yes	2 Irish 2 Scand'vr.	1 bad. 3 not st'ted

Total amount of fines imposed by district court of said county during the year ..... $ 1,200.00
Total amount of fines collected and paid into the county treasury during the year 1,263.17
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 2,291.43
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 538.47

L. A. JENSEN, *Clerk of the District Court.*

WINNESHIEK COUNTY.

1	Assault and battery	Fined $100	Farmer	Yes	American	Good.
1	Cheating by false pretenses	County jail 30 days	Laborer	Yes	American	Fair.
2	Nuisance	2 fined $300	2 restauranteurs	2 yes	2 Am'ric'ns	2 good.

Total amount of fines imposed by district court of said county during the year ..... $ 700.00
Total amount of fines collected and paid into the county treasury during the year 300.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 11,565.35
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 687.50

A. L. HAAKENSON, *Clerk of the District Court.*

WOODBURY COUNTY.

5	Assault and battery	1 county jail 1 day 4 fined $25	1 laborer 4 farm hands	5 yes	1 unknown. 4 American	5 good.
2	Assault with intent to commit great bodily injury	1 county jail 15 days 1 county jail 45 days	2 vagrants	2 yes	2 unknown.	1 fair. 1 bad.
1	Assault with intent to commit murder	Penitentiary 2 years	None	Yes	Irish	Bad.
3	Assault with intent to do great bodily injury	2 fined $25 1 county jail 15 days.	3 laborers	3 yes	3 unknown.	3 good.
1	Assault with intent to steal	County jail 30 days	Vagrant	No	Irish	Bad.
1	Breaking and entering	Penitentiary 9 months	Burglar	Yes	Unknown	Bad.
3	Burglary	2 industrial school 1 penitentiary 1 year	2 vagrants 1 burglar	3 yes	1 unknown. 2 Irish.	3 bad.

WOODBURY COUNTY—Continued.

No. convicted.	OFFENSE.	SENTENCE.	OCCUPATION.	READ AND WRITE.	NATIVITY.	HABITS.
19	Larceny	1 penitentiary 1 year 2 penitentiary 6 months 1 penitentiary 7 months 1 county jail 60 days 7 county jail 30 days 3 industrial school. 1 fined $100. 1 fined $50. 1 fined $50 and co. jail 1 day. 1 fined $40.	9 vagrants 5 laborers 2 crooks 2 school boys 1 school girl	19 yes	1 American 6 Irish 2 German 9 unknown. 1 Swede.	16 bad. 2 fair. 1 good.
1	Threat to extort	Penitentiary 1 year	Farm hand	No	German	Bad.

Total amount of fines imposed by district court of said county during the year ..... $ 390.60
Total amount of fines collected and paid into the county treasury during the year 150.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 3,828.20
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries 3,971.12

W. S. BELDEN, *Clerk of the District Court.*

WORTH COUNTY.

2	Nuisance (liquor)	1 fined $300 and costs and county jail 97 days at hard labor 1 fined $300 and costs or county jail 100 days at hard labor	2 restauranteurs	1 yes 1 no	1 Bohemian 1 German.	2 not stated

Total amount of fines imposed by district court of said county during the year ..... $ 600.00
Total amount of fines collected and paid into the county treasury during the year 600.00
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year. 939.37
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries. 567.67

W. L. THOMSON, *Clerk of the District Court.*

WRIGHT COUNTY.

Total amount of fines imposed by district court of said county during the year.....	
Total amount of fines collected and paid into the county treasury during the year ..... $	193.20
Total expense of county on account of criminal prosecutions (not including county attorney's fees) during the year.	200.25
Total am't paid county attorney by the county on account of criminal prosecutions during year, including salaries.	600.00

R. C. BRAS, *Clerk of the District Court.*

RECAPITULATION.

TABLE No. 1.

Showing the aggregate amount of time for which persons were imprisoned both in jail and the penitentiary during the year ending September 30, 1899, and the statistics of education, nativity and habits.

COUNTIES.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.						EDUCATION.			NATIVITY.			HABITS.			
	JAIL.			PENITENTIARY.												
	Years.	Months.	Days.	Years.	Months.	Days.	Can read and write.	Cannot read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
Adair																
Adams		6	15				2	1		2	1			1	2	
Allamakee		7	4				2	2		2	2		1		2	1
Appanoose				30			47			47			2	4	40	1
Audubon	1			25			6			3	3		1	1	4	
Benton	1			9			29		1	10	16	4	6		24	
Black Hawk		5		10			7		1	3	5		1	4	3	
Boone		4	15	15			4		5	1	2	6		2	6	
Bremer		6			8		2			2					2	
Buchanan		2		25	6		13	1	1	11	3	1	1	4	9	1
Buena Vista				4					4		2	2				4
Butler	1						3	2		2	3		2	1	2	
Calhoun		3		2			5			3	2		2		3	
Carroll		9					1			1			1			
Cass		10		28			12			9	3			1	11	
Cedar		1		4	8		8			8						8
Cerro Gordo				63	6		7			5		2		1	4	2
Cherokee		1					11			4	7		2	9		
*Chickasaw		5		29	6		12	1		6	7		7	1	1	4
Clarke		1		3			10			10			2	5	2	1
Clay	1	7		3	9		11			7	4		7		4	
*Clayton		8		6	7		4		7	6	5					11
Clinton	1	5		56			11	4		13	2		2	6	7	
Crawford		3	2	4	6		11			6	5		4	5	2	
Dallas				2			2			2			1	1		
Davis				8			7		2	7	2		3	4	2	
Decatur							2			1		1		1	1	
Delaware				1	2		5			3	2		3	1	1	
Des Moines	3	4	20	48	6		30		1	30	1					31
Dickinson					4		6				6					6
Dubuque	2			13	5		16			8	8		14	1	1	
Emmet				1			2			1		1				2
Fayette	1			22	4		11		12	3	1	19	3	3	2	15
Floyd				1			1				1			1		
Franklin							2			2			2			
Fremont	1	4	3	4			11		2	9	1	3			8	5
Greene	1	9		27	10	15	3		6	2	1	6	1		1	7
Grundy					4		5			1	4				5	
Guthrie		8	21	12	6		10			7	3		7	2	1	
Hamilton							12			11	1		1	10	1	
Hancock		11		11	6		7			2	5			1	6	
Hardin	1			17	2		24			18	3	3	9	6	8	1
Harrison				5			7					7			7	
Henry		6					2			2				2		
Howard		4			6		3	2				5			1	4
Humboldt		2		17	6		5	1		5	1		1		5	
Ida		1		2	2		5			2	3					5

TABLE No. 1—CONTINUED.

COUNTIES.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.						EDUCATION.			NATIVITY.			HABITS.			
	JAIL.			PENITENTIARY.												
	Years.	Months.	Days.	Years.	Months.	Days.	Can read and write.	Cannot read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
Iowa																
Jackson		1	20	8			15			5	10		8	2	4	1
Jasper	1	1		2			9			5	3	1			3	6
Jefferson		1		7	6		9			8		1		5		4
Johnson				9	6		6			3		3	3			3
Jones				12			29	2		14	16	1	4	10	17	
Keokuk		6	11	30	6		15			9	6				12	2
Kossuth				1	3		6			5	1		4			2
Lee	1	1		68	6	25	6	1		6	1			4	3	
Linn	3	11	14	31	3		38	1		35	4		12	1	26	
Louisa		9	12	5			6			5	1		3	1	2	
Lucas		4					4			3		1				4
Lyon				20	6		6			2	4		3		3	
Madison		1		11			7			6	1			6	1	
Mahaska		10		1			33			25	7		19	13		
Marion	1			5	7		12			7	3	2	4	3	5	
*Marshall		5		17	8		16	1		13	4			7	10	
Mills		1		98	6		14	2		11	5		2	5	9	
*Mitchell				14	6		15			14	1		5	1	9	
Monona			10				1	1			2			2		
Monroe		9		27			20	1		18	3		3	9	6	3
Montgomery							14			13	1		6	6	2	
Muscatine		5	7				5			5				1	4	
O'Brien					6		4			3	1		1	2		1
Osceola				3			3				1	2				3
Page		10	14	29	3		23			19		4	2	10	11	
Palo Alto																
Plymouth		2		4	6				5	3	2		1	1	3	
Pocahontas		1					1				1		1			
Polk	8	8	16	177					94			94				94
Pottawattamie	2		17	38	1		43			34	9		2	8	33	
Poweshiek			20	5			6		1	2	4	1	2	4	1	
Ringgold				4	6		8			8			2	3	3	
Sac			10	21	5		8			7	1		2		6	
Scott		7		23	4		19	2		19	2		3	14	4	
Shelby				6	6				3	3			2		1	
Sioux				2	5		6			2	2	2	4	1	1	
Story	1	5	19	16	6				12			12				12
Tama	2		29	12	9		7		1	3	4	1		4	3	1
Taylor				19			19			14		5	2	7	9	1
Union				24	6		9			4	2	3	1			8
Van Buren	2	3		16	6		26			25	1			26		
Wapello	4	8	25	32	4				44	1		43				44
Warren		10		2	6		9			9			1	7	1	
Washington	1			12	6		18			17	1		2	5	11	
Wayne		10		8	6		9			9				5	4	
Webster	1	1		15			16			6	10		6	2	8	
Winnebago				6			7				7				4	3
Winneshiek		1					4			4			3	1		
Woodbury	1		17	7	4		34	2		5	14	17	9	3	24	
Worth		6	17				1	1			2					2
Wright																
Total	65	3	29	1,377	2	10	961	28	202	686	252	253	208	258	432	303

*One penitentiary for life.

TABLE No. II.

Showing number of convictions in the several counties of the State of Iowa during the year ending September 30, 1899, the number sentenced to terms of servitude; also number fined without jail sentence, and the amount of fines imposed by the District Court, the amount collected, the amount of fees paid county attorney and the total of all other expense on account of criminal prosecutions.

COUNTIES.	Number of convictions.	Sent to industrial school.	Sent to county jail.	Sent to penitentiary.	Fined without jail sentence.	Miscellaneous.	Total amount of fines imposed by the District Court.	Total amount of fines collected and paid into the county treasury.	Total expense of county on account of criminal prosecutions not including county attorney's fees.	Total amount paid county attorney on account of criminal prosecutions.
Adair	..	..	..	..	..	..	.....	.....	$ 630.75	$ 600 00
Adams	3	..	2	....	1	..	$ 750.00	$ 100 00	485.00	510.00
Allamakee	4	..	4	....	....	..	.....	8 41	1,187.80	720 00
Appanoose	47	..	..	7	15	25	7,950.00	576.90	5,439 80	1,605.00
Audubon	6	..	4	1	1	..	5 00	5.00	3,864 85	600.00
Benton	30	..	1	4	16	9	7,550.00	3,911.26	3,384 96	1 384.00
Black Hawk	8	..	2	2	4	..	401.00	601.00	6,883.40	1,000.00
Boone	9	..	5	3	1	..	1,085 00	50.00	7,434 58	800 00
Bremer	2	..	1	1	..	..	15.00	.....	1,245 20	683 33
Buchanan	15	..	3	9	4	..	332.00	200.22	4,630.20	800.00
Buena Vista	4	..	....	2	....	2	600.00	721.00	1,717 35	700 00
Butler	5	..	2	.	3	..	650.00	582.00	2,209 85	687.00
Calhoun	5	..	1	1	3	..	350 00	50 00	600.30	600.00
Carroll	1	..	1	....	....	..	.....	.....	3,750 58	730.41
Cass	12	..	3	9	....	..	1,126.20	145.00	2,207 86	719.25
Cedar	8	..	1	4	3	..	15.00	10.00	2,291 62	895.29
Cerro Gordo	7	..	....	3	4	..	685 00	300.00	3,675 00	700 00
Cherokee	11	..	1	...	9	1	2,450.00	1,305.00	131.95	800 00
Chickasaw	13	1	1	9	2	..	75.00	75.00	2,771.30	788.48
Clarke	10	1	1	1	7	..	1,075.00	750.00	1,363.17	800.50
Clay	11	1	6	4	....	..	1,000.00	.....	2,338.12	612 50
Clayton	11	..	3	8	....	..	600.00	1.00	4,117.86	953.30
Clinton	15	..	6	9	....	..	.....	5 00	11,644.50	1,538.22
Crawford	11	..	2	5	4	..	125.00	10.00	1,923.07	888.25
Dallas	2	..	..	2	....	..	.....	.....	350.29	800 00
Davis	9	..	....	4	5	..	930 00	930.00	2,945 08	650 00
Decatur	2	..	....	....	2	..	800 00	200 00	2,966.64	838 46
Delaware	5	..	...	1	1	3	950 00	250 00	418.18	765 94
Des Moines	31	1	9	19	2	..	100.00	22.25	1,607.05	1,500 00
Dickinson	6	..	....	1	5	..	1,225.00	743.10	2,150 72	562 50
Dubuque	16	..	4	8	....	4	.....	.....	5,537.87	1,500 00
Emmet	2	..	....	1	...	1	100 00	20.00	464 13	300.00
Fayette	23	..	1	14	8	..	2,001.00	1,085.20	3,538.25	1,205 35
Floyd	1	..	....	1	....	..	.....	.....	1,487 61	605.00
Franklin	2	..	....	....	2	..	250 00	179.00	832.97	700 00
Fremont	13	..	10	2	1	..	1,410 00	600 00	2,873 00	725 00
Greene	9	..	3	6	....	..	130.00	115.00	3,006 87	650 00
Grundy	5	..	....	1	4	..	1,200.00	684 00	370 81	518.00
Guthrie	10	..	6	1	3	..	702.00	27.00	931.76	726 10
Hamilton	12	..	....	....	12	..	3,310.00	2,638.45	2,802.79	831 70
Hancock	7	..	4	2	..	1	900 00	75 00	969.76	475.00
Hardin	24	..	5	7	12	..	2,590.00	840 00	7,476.56	1.085.91
Harrison	7	..	....	1	6	..	501 00	201 00	2,195.06	810 95
Henry	2	..	1	...	1	..	100 00	100.00	1,187.13	700 00
Howard	5	..	2	2	1	..	800.00	781.81	2,288.71	850 94
Humboldt	6	..	1	5	....	..	100 00	....	1,399.28	570 00
Ida	5	..	1	2	2	..	22.75	40.00	1,279.71	520 75
Iowa	..	..	....	..	....	..	.....	.....	1,080.09	800.00
Jackson	15	..	2	4	9	..	2,600 00	2,475 00	7,187.98	1,150 00
Jasper	9	..	4	1	4	..	150 00	268.50	4,063.28	665.80

TABLE No. II—CONTINUED.

COUNTIES.	Number of convictions.	Sent to industrial school.	Sent to county jail.	Sent to penitentiary.	Fined without jail sentence.	Miscellaneous.	Total amount of fines imposed by the District Court.	Total amount of fines collected and paid into the county treasury.	Total expense of county on account of criminal prosecutions not including district attorney's fees.	Total amount paid county attorney on account of criminal prosecutions.
Jefferson	9	1	1	4	3	..	$ 700.00	$ 336 25	$ 2,213.96	$ 725.00
Johnson	6	..	....	4	2	..	200.00	100.00	6 898 31	800 00
Jones	31	..	....	7	24	..	3,135.00	2,452 00	5,503.33	1,153.00
Keokuk	15	..	3	8	4	..	510 00	75.00	6,595.18	1,195.75
Kossuth	6	..	....	2	4	..	55.00	55.00	432.99	500.00
Lee	7	..	3	4	....	..	100.00	179.05	10,319.93	1,760.06
Linn	39	..	25	13	1	..	2,841 00	287.50	12,523.84	1,500.00
Louisa	6	..	4	2	....	..	40 00	10.00	1,875 88	890.92
Lucas	4	..	2	....	2	..	35.00	35.00	3,573.95	560 05
Lyon	6	..	....	6	..	..	.....	.....	1,777.90	800.00
Madison	7	..	2	3	2	..	450.00	76.00	5,013.00	901.67
Mahaska	32	..	1	1	30	..	4,915.00	1,016.89	12,054.45	1,374.99
Marion	12	1	1	4	6	..	1,150.00	25.00	1,373 36	700 00
Marshall	17	..	4	13	....	..	.....	18.00	10,449.64	1,002.00
Mills	16	..	1	15	...	..	300.00	130 00	4,053 38	700.00
Mitchell	15	..	...	10	5	..	1,225.00	673.00	5,272 73	925.29
Monona	2	..	1	....	1	..	150.00	76 25	319.12	633.40
Monroe	21	2	3	11	3	2	900.00	.....	3,476.43	637 00
Montgomery	14	1	....	...	13	..	575.00	425.00	2,616.93	800.36
Muscatine	5	1	4	...	....	..	25.00	232.65	7,864 39	1,047.60
O'Brien	4	..	....	1	3	..	200 00	100.00	250.00	600.00
Osceola	3	..	....	3	....	..	1 00	.....	253 35	300 00
Page	23	1	8	13	...	1	615.00	102.50	4,113.95	800.00
Palo Alto	...	..	....	....	...	..	.....	.....	355.45	600 00
Plymouth	5	..	1	4	....	..	300.00	168.00	3,068 35	1,000.00
Pocahontas	1	..	1	....	...	..	100 00	.....	1,054.70	719.91
Polk	94	5	38	39	12	..	705.00	1,252.97	15,203.15	1,604.93
Pottawattamie	42	..	14	26	2	1	12.00	11.00	2,533.75	1,533.60
Poweshiek	7	..	1	1	4	1	3,400 00	350.00	3,218.55	900 00
Ringgold	8	..	...	2	6	..	495.00	195 00	479 50	519.50
Sac	8	..	1	6	1	..	75.00	76.25	1,717.50	807.91
Scott	21	..	7	7	5	2	725 00	525.00	17,274.13	1,835.46
Shelby	3	..	....	2	1	..	50 00	360.00	1,201.46	636.60
Sioux	6	..	....	3	3	..	600 00	65.31	2,843 24	1,178.00
Story	12	..	6	4	....	2	1,850 00	.....	821.73	600.00
Tama	8	..	5	2	....	1	1,800.00	625 60	4,495 62	1,000.00
Taylor	19	..	....	8	11	..	1,420.00	810 00	2,230.00	901.87
Union	9	..	...	8	1	..	1.00	350.00	814.19	855 00
Van Buren	26	..	7	6	12	1	5,400.00	226.00	4,306.53	1,614.42
Wapello	44	..	11	18	15	..	1,615.00	952.45	13,902.00	1,110.25
Warren	9	..	3	1	3	2	550.00	450 00	8,404 40	600 00
Washington	18	..	5	3	10	..	561.00	785.70	4,996 50	650 00
Wayne	9	..	3	3	3	..	45.00	174.50	2,111.15	669 15
Webster	16	4	3	3	6	..	1,800 00	1,800 00	6,540.00	1,200.00
Winnebago	7	..	....	3	4	..	1,200.00	1,263 17	2,291 43	538 47
Winneshiek	4	..	1	...	3	..	700.00	300 00	11,565.35	687.50
Woodbury	36	5	14	8	9	..	390.00	150 00	3,828 20	3,971.12
Worth	2	..	2	....	...	..	600.00	600 00	939 37	567 67
Wright	....	..	....	...	....	..	.....	193.20	200.25	600 00
Total	1,191	25	288	448	371	59	$90,237 95	$39,801 34	$362,616 62	$87,224 44

TABLE No. III.

Showing the offenses of which persons were convicted in the state from October 1, 1898, to September 30, 1899, and the number of convictions for each offense.

FELONIES.

Abortion	1
Administering drugs	1
Adultery	10
Arson	4
Assault with intent to commit manslaughter	5
Assault with intent to commit murder	16
Assault with intent to commit rape	11
Assault with intent to kill	2
Assault with intent to maim	2
Assault with intent to rob	5
Assault with intent to steal	1
Attempt to break and enter	3
Bigamy	6
Breaking and entering a railway car	5
Breaking and entering (other)	64
Burglary	97
Carnally knowing an imbecile	1
Compelling a person to do an act against his will	1
Compounding a felony	1
Concealing stolen property	1
Conspiracy	3
Desertion	2
Desertion of wife after marriage for seduction	1
Embezzlement	5
Escaping from penitentiary	1
Extortion	4
False pretenses	17
Felony	1
Forgery	19
Forgery and embezzlement	1
Highway robbery	2
Horse stealing	2
Incest	8
Keeping a house of ill fame	15
Kidnaping	1

Larceny (grand)	114
Making false entries as a public officer	1
Maliciously maiming and disfiguring a beast	2
Manslaughter	6
Murder	11
Perjury	12
Prostitution	2
Rape	10
Receiving money on deposit in an insolvent bank	1
Receiving stolen property	2
Robbery	28
Seduction	9
Selling mortgaged property	1
Sodomy	1
Swindling	2
Threatening a person to commit an act against his own will	4
Uttering a forged instrument	14
Total	539

MISDEMEANORS.

Affray	1
Assault	29
Assault and battery	44
Assault with intent to inflict injury	45
Assisting a person to escape from jail	1
Attempt to do great bodily injury	1
Breaking jail	2
Disturbing school	1
Disturbing the peace	3
Entering schoolhouse without permission in night time	8
Gambling	26
Gambling (slot machines)	9
Indecent exposure of person	2
Intoxication	3
Itinerant vendor of medicine	1
Itinerant vendor of drugs without a license	4
Keeping a gambling house	26
Keeping house where drunkenness and breaches of the peace are committed	2
Larceny	131
Lewdness	6
Libel	1

Malicious mischief	17
Malicious trespass	1
Misdemeanor	4
Nuisance	165
Nuisance (gambling)	1
Nuisance (common law)	1
Nuisance (criminal)	5
Nuisance (liquor)	33
Nuisance (polluting Iowa river)	1
Recognizance	1
Resisting an officer	11
Running a nuisance	1
Selling intoxicating liquors	29
Selling oleomargarine	1
Shooting prairie chickens	1
Stealing from the person	2
Unlawfully driving and operating a steam engine upon and across a bridge without placing and keeping planks under the wheels thereof	2
Using false weights	2
Using profane language	1
Vagrancy	4
Violation of injunction	1
Violation of an ordinance	2
Violation of pharmacy laws	1
Violation of Sunday law	1
Violation of section 2597, chapter 19 of the code	2
Total	636

MISCELLANEOUS.

Contempt proceedings	7
Forfeiture of bond	1
Incorrigibility	8
Total	16
Total felonies	539
Total misdemeanors	636
Total miscellaneous	16
Grand total	1,191

TABLE No. IV.

Showing former occupation of convicts.

Agents	2
Auctioneer	1
Bakers	3
Bankers	2
Barbers	6
Bartender	1
Billiard hall keepers	3
Blacksmith	1
Boat-house keeper	1
Bookkeeper	1
Bootlegger	1
Boys	2
Brewer	1
Bricklayer	1
Butcher	1
Burglars	4
Carpenters	9
Cattle buyer	1
Clerks	9
Coal miners	6
Cooper	1
Convict	1
Cornice-worker	1
Crooks	8
Dentists	2
Doctors	4
Domestics	2
Drayman	1
Dressmaker	1
Druggists	32
Editor	1
Electrician	1
Engineer	1
Farmers	166
Farm boys	4
Farm girl	1
Farm hands	17
Farm wife	1
Feather renovator	1
Fireman	1
Fishers	3
Fish peddler	1

Foot racers	2
Forger	1
Gamblers	5
Glucose works (a corporation)	1
Grocers	2
Hack driver	1
Harnessmakers	2
Hobos	3
Horseman	1
Horse trainer	1
Horse trader	1
Hotel keepers	8
Hotel porter	1
Housekeepers	3
Housewives	6
Huckster	1
Insurance agents	3
Iron moulder	1
Itinerant vendor	1
Laborers	318
Lather	1
Lawyer	1
Liveryman	1
Loafer	1
Machinists	5
Mason	1
Merchants	17
Millers	2
Miners	6
Newsdealer	1
None	22
Not stated	164
Painters	10
Paper-hangers	2
Peddlers	4
Petty thieves	3
Pharmacists	4
Physicians	5
Plasterers	3
Plumber	1
Porter	1
Preacher	1
Printers	2
Professional gamblers	3
Professional thieves	2
Prostitutes	6
Raftsman	1
Railroad man	1
Real estate agents	3
Restauranteurs	17

Roustabout	1
Salesmen	2
Saloon-keepers	65
Schoolboys	8
Schoolgirls	4
Servant	1
Shoemaker	1
Showman	1
Speculator	1
Sports	2
Station agent	1
Stockdealers	2
Stone-masons	3
Street fakir	1
Student	1
Tailors	2
Teamsters	5
Telegraph operators	2
Thresher	1
Thieves	9
Tinsmith	1
Tramps	40
Trickster	1
Unknown	60
Vagrants	14
Well-digger	1
Whore pimp	1
Total	1,191

TABLE No. V.

Recapitulation of criminal statistics during thirty-two years ending September 30, 1899, showing the aggregate amount of time for which persons were imprisoned, both in jail and the penitentiary, and the statistics of education, nativity and habits, during each year from 1868 to 1899.

YEARS.	AGGREGATE LENGTH OF TIME FOR WHICH PERSONS WERE IMPRISONED.							EDUCATION.			NATIVITY.			HABITS.			
	JAIL.			PENITENTIARY.													
	Years.	Months.	Days.	Years.	Months.	Days.	Life.	Can read and write.	Cannot read and write.	Unknown.	American.	Foreign.	Unknown.	Moral.	Medium.	Bad.	Unknown.
1868	2	....	3	136	9	....	1	354	16	52	194	121	80	172	....	160	88
*1869	5	10	7	270	6	....	....	290	16	133	177	131	131	89	....	181	169
1870	4	3	7	271	....	10	1	439	27	71	234	203	89	123	....	172	242
1871	9	1	6	343	2	15	....	614	26	99	310	273	156	273	....	220	246
1872	13	8	14	142	3	15	1	425	16	25	227	223	71	254	....	194	63
1873	6	....	2	337	10	....	4	766	25	32	376	372	45	392	....	256	56
1874	11	2	17	300	1	....	1	1,215	36	80	587	510	216	548	....	59	311
1875	12	7	10	604	10	....	4	1,109	34	42	553	504	106	399	....	633	65
1876	14	4	....	700	11	11	3	1,366	48	154	700	641	227	613	....	400	335
1877	11	11	5	809	3	9	5	1,395	98	179	821	598	253	354	....	902	416
1878	17	5	7	728	9	....	4	1,304	37	142	690	597	198	440	....	754	289
1879	16	11	22	745	6	10	6	1,307	53	96	746	564	128	315	....	773	861
1880	19	11	1	618	5	....	5	899	27	155	491	352	238	239	184	305	353
1881	14	3	2	697	5	10	....	1,161	26	183	623	457	290	392	199	304	475
1882	14	9	19	871	5	13	3	1,243	37	190	643	529	298	312	543	255	560
1883	21	9	19	772	....	17	5	1,156	25	196	588	490	299	340	333	306	398
1884	20	4	20	1,055	9	....	5	1,357	45	190	704	609	279	298	298	450	546
1885	24	2	11	1,009	4	....	10	1,076	37	226	649	437	243	236	258	304	481
1886	26	9	18	832	7	6	....	1,349	20	276	629	601	415	256	329	258	777
1887	58	7	7	802	11	....	6	1,152	36	332	657	472	391	296	220	354	650
1888	16	8	1	428	8	....	3	714	26	98	359	296	183	167	175	195	501
1889	44	2	7	722	1	11	1	831	41	236	569	276	263	245	190	299	374
1890	34	4	....	1,022	10	8	4	880	37	233	635	265	250	196	262	385	307
1891	37	5	22	832	11	20	....	903	41	304	612	281	355	173	287	472	316
1892	50	9	29	1,000	....	3	2	1,158	51	299	786	400	322	262	318	525	403
1893	56	9	3	868	7	1	....	938	29	274	639	249	353	142	236	633	330
1894	70	1	13	1,287	3	1	....	1,167	20	310	789	430	278	254	425	443	365
1895	63	2	22	1,669	3	26	....	1,275	31	212	882	414	212	288	296	549	343
1896	61	10	28	1,535	3	21	....	1,051	16	158	705	340	182	280	271	415	259
1897	69	8	15	1,281	....	25	8	1,000	25	184	741	390	178	212	204	474	319
1898	89	8	6	1,399	....	25	3	965	33	255	684	262	307	211	275	463	304
1899	65	3	29	1,377	2	10	....	961	28	202	686	252	253	208	258	422	303

*Nineteen counties failed to report.

TABLE No. VI.

Showing the number of convictions in the state of Iowa, the number sentenced to terms of servitude, the amount of fines imposed by the district court, the amount collected, amount of salary and fees paid county attorneys, and the total of all other expense on account of criminal prosecutions during each year from 1868 to 1899 inclusive.

YEARS.	Number of convictions.	Sent to industr'l school.	Sent to county jail.	Sent to penitentiary.	Total amount of fines imposed by the district court.	Total amount of fines collected and paid into the county treasury.	Total expense of county on account of criminal prosecutions (not including county attorney's fees).	Total am't paid county attorney on account of criminal prosecutions (including salaries).
1868	421	....	....	.....	$ 22,887.50	$ 19 342.00	$ 67,143.37	$ 6,228.14
1869	439	.	.....	...	19,499.27	17,235 25	80,912.15	10,637.14
1870	537	....	.....	.....	21,726.83	14,397.68	74,880 29	6,042.20
1871	739	....	....	....	32,372 91	19,224.75	112,802.66	10,832.66
1872	616	...	.....	.....	38,830 80	23,222.25	97,620.06	9,643.50
1873	896	....	..	.....	48,042.00	29,617.01	135,256.34	14,844.89
1874	1330	...	...	.....	104,525 52	35,898.10	188,846.38	18,368.19
1875	1317	....	.....	.....	45,036.39	32,002.36	180,889 40	18,890.03
1876	1568	...	.....	.....	60,302.88	32,752.80	235,187.42	22,071.87
1877	1672	22	116	396	80,829.45	28,049.16	318,322.77	25,996.70
1878	1491	10	116	364	52,966.68	24,839.97	303,668.13	23,260.35
1879	1446	10	118	351	79,622.77	25,339.39	401,659 39	24,891.73
1880	1081	4	131	310	82,860 55	19,508.32	313,141.10	20,316 59
1881	1370	7	123	285	54,846.78	15,379.12	358,535 50	22,300.75
1882	1470	9	97	325	57,714.91	23,633 97	401,431.18	22,189.91
1883	1377	12	134	313	58,203 30	27,095 72	341,173.78	23,669.87
1884	1592	21	152	861	65,543 80	35,381.58	379,580.81	26,239 57
1885	1339	18	163	406	75,581.43	30,728.72	413,349.77	26,232.32
1886	1645	20	188	330	117,624.41	46,362 91	421,024.31	31,648.87
1887	1520	10	261	306	180,557.68	50,871 22	232,877.66	41,469.34
1888	838	13	127	196	95,171.80	39,708.22	300,424.06	53,518.96
1889	1108	8	193	318	136,930.80	37,008.85	399,420.58	67,897.36
1890	1150	36	191	319	111,866.99	37,316.54	452,294 65	56,348.13
1891	1248	14	175	327	149,990.33	48,268 06	455,204.67	79,391.42
1892	1508	31	277	538	175,514 50	56,568.56	575,638.04	84,027.97
1893	1241	27	298	454	114,603.47	31,765 64	446,005.94	85,076.87
1894	1497	18	323	520	166,978 18	49,136.73	520,273.64	84,747.92
1895	1517	22	307	605	112,886.91	34,534 08	504,040.45	82,355.26
1896	1225	14	261	513	82,889 05	37,629.73	421,816.15	83,428 17
1897	1209	17	350	539	82,927 54	32,082 81	452,254.30	87,625 53
1898	1253	27	357	529	85,287 43	31,522.10	456,010.64	83,876.38
1899	1191	25	288	448	90,237.95	39,801 34	362,616 62	87,224.44